

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 626**

Introduced by Campbell, 25.

Read first time January 21, 2015

Committee:

1 A BILL FOR AN ACT relating to motor vehicles; to amend sections 60-3,143  
2 and 60-3,146, Reissue Revised Statutes of Nebraska, and sections  
3 60-3,147, 60-3,186, 60-3,187, and 60-3,190, Revised Statutes  
4 Cumulative Supplement, 2014; to create a fund; to change motor  
5 vehicle taxes and fees and their distribution; to state intent  
6 relating to appropriations; and to repeal the original sections.

7 Be it enacted by the people of the State of Nebraska,

1           Section 1. The Nebraska Bridge Infrastructure Bank Fund is created.  
2 The fund shall consist of money appropriated by the Legislature and any  
3 other funds received from any federal, state, public, or private source.  
4 Any money in the fund available for investment shall be invested by the  
5 state investment officer pursuant to the Nebraska Capital Expansion Act  
6 and the Nebraska State Funds Investment Act.

7           Sec. 2. Section 60-3,143, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9           60-3,143 (1) For every motor vehicle of ten-passenger capacity or  
10 less and not used for hire, the registration fee shall be xx ~~fifteen~~  
11 dollars.

12           (2) For each motor vehicle having a seating capacity of ten persons  
13 or less and used for hire, the registration fee shall be xx ~~six~~ dollars  
14 plus an additional xx ~~four~~ dollars for every person such motor vehicle is  
15 equipped to carry in addition to the driver.

16           (3) For motor vehicles leased for hire when no driver or chauffeur  
17 is furnished by the lessor as part of the consideration paid for by the  
18 lessee, incident to the operation of the leased motor vehicle, the fee  
19 shall be xx ~~fifteen~~ dollars.

20           Sec. 3. Section 60-3,146, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22           60-3,146 (1) For the registration of farm trucks, except for trucks  
23 or combinations of trucks or truck-tractors and trailers having a gross  
24 vehicle weight exceeding sixteen tons, the registration fee shall be xx  
25 ~~eighteen~~ dollars for up to and including five tons gross vehicle weight,  
26 and in excess of five tons the fee shall be xx ~~twenty-two~~ dollars.

27           (2) For a truck or a combination of a truck or truck-tractor and  
28 trailer weighing in excess of sixteen tons registered as a farm truck,  
29 except as provided in sections 60-3,111 and 60-3,151, the registration  
30 fee shall be based upon the gross vehicle weight. The registration fee on  
31 such trucks weighing in excess of sixteen tons shall be at the following

1 rates: For a gross weight in excess of sixteen tons up to and including  
2 twenty tons, ~~xx~~ forty dollars plus ~~xx~~ five dollars for each ton of gross  
3 weight over seventeen tons, and for gross weight exceeding twenty tons,  
4 ~~xx~~ sixty-five dollars plus ~~xx~~ ten dollars for each ton of gross weight  
5 over twenty tons.

6 (3) Farm truck license plates shall display, in addition to the  
7 registration number, the designation farm and the words NOT FOR HIRE.

8 (4) Farm trucks with a gross weight of over sixteen tons license  
9 plates shall also display the weight that such farm truck is licensed  
10 for, using a decal on the license plates in letters and numerals of such  
11 size and design as shall be determined and issued by the department.

12 Sec. 4. Section 60-3,147, Revised Statutes Cumulative Supplement,  
13 2014, is amended to read:

14 60-3,147 (1) The registration fee on commercial motor vehicles,  
15 except those motor vehicles registered under section 60-3,198, shall be  
16 based upon the gross vehicle weight, not to exceed the maximum authorized  
17 by section 60-6,294.

18 (2) The registration fee on commercial motor vehicles, except for  
19 motor vehicles and trailers registered under section 60-3,198, shall be  
20 based on the gross vehicle weight on such commercial motor vehicles plus  
21 the gross vehicle weight of any trailer or combination with which it is  
22 operated, except that for the purpose of determining the registration  
23 fee, the gross vehicle weight of a commercial motor vehicle towing or  
24 hauling a disabled or wrecked motor vehicle properly registered for use  
25 on the highways shall be only the gross vehicle weight of the towing  
26 commercial motor vehicle fully equipped and not including the weight of  
27 the motor vehicle being towed or hauled.

28 (3) Except as provided in subsection (4) of this section, the  
29 registration fee on such commercial motor vehicles shall be at the  
30 following rates:

31 (a) For a gross vehicle weight of three tons or less, ~~xx~~ eighteen

1 dollars;

2 (b) For a gross vehicle weight exceeding three tons and not  
3 exceeding four tons, ~~XX twenty-five~~ dollars;

4 (c) For a gross vehicle weight exceeding four tons and not exceeding  
5 five tons, ~~XX thirty-five~~ dollars;

6 (d) For a gross vehicle weight exceeding five tons and not exceeding  
7 six tons, ~~XX sixty~~ dollars;

8 (e) For a gross vehicle weight exceeding six tons but not exceeding  
9 seven tons, ~~XX eighty-five~~ dollars; and

10 (f) For a gross vehicle weight in excess of seven tons, the fee  
11 shall be that for a commercial motor vehicle having a gross vehicle  
12 weight of seven tons and, in addition thereto, ~~XX twenty-five~~ dollars for  
13 each ton of gross vehicle weight over seven tons.

14 (4)(a) For fractional tons in excess of the twenty percent or the  
15 tolerance of one thousand pounds, as provided in section 60-6,300, the  
16 fee shall be computed on the basis of the next higher bracket.

17 ~~(b) The fees provided by this section shall be reduced ten percent  
18 for motor vehicles used exclusively for the transportation of  
19 agricultural products.~~

20 (~~b~~ e) Fees for commercial motor vehicles with a gross vehicle weight  
21 in excess of thirty-six tons shall be increased by twenty percent for all  
22 such commercial motor vehicles operated on any highway not a part of the  
23 National System of Interstate and Defense Highways.

24 (5)(a) Such fee may be paid one-half at the time of registration and  
25 one-half on the first day of the seventh month of the registration period  
26 when the license fee exceeds ~~XX two hundred ten~~ dollars. When the second  
27 half is paid, the county treasurer shall furnish a registration  
28 certificate and license plates issued by the department which shall be  
29 displayed on such commercial motor vehicle in the manner provided by law.  
30 In addition to the registration fee, the department shall collect a  
31 sufficient fee to cover the cost of issuing the certificate and license

1 plates.

2 (b) If such second half is not paid within thirty days following the  
3 first day of the seventh month, the registration of such commercial motor  
4 vehicle shall be canceled and the registration certificate and license  
5 plates shall be returned to the county treasurer.

6 (c) Such fee shall be paid prior to any subsequent registration or  
7 renewal of registration.

8 (6) License plates issued under this section shall be the same size  
9 and of the same basic design as regular license plates issued under  
10 section 60-3,100.

11 (7) A license plate or plates issued to a commercial motor vehicle  
12 with a gross weight of five tons or over shall display, in addition to  
13 the registration number, the weight that the commercial motor vehicle is  
14 licensed for, using a decal on the license plate or plates of the  
15 commercial motor vehicle in letters and numerals of such size and design  
16 as shall be determined and issued by the department.

17 Sec. 5. Section 60-3,186, Revised Statutes Cumulative Supplement,  
18 2014, is amended to read:

19 60-3,186 (1) The department shall annually determine the motor  
20 vehicle tax on each motor vehicle registered pursuant to section 60-3,187  
21 and shall cause a notice of the amount to be delivered to the registrant.  
22 The notice may be delivered to the registrant at the address shown upon  
23 his or her registration certificate or the registrant's most recent  
24 address according to information received by the department from the  
25 National Change of Address program of the United States Postal Service or  
26 delivered electronically to the registrant if the registrant has provided  
27 electronic contact information to the department. The notice shall be  
28 provided on or before the first day of the last month of the registration  
29 period.

30 (2)(a) The motor vehicle tax, motor vehicle fee, registration fee,  
31 sales tax, and any other applicable taxes and fees shall be paid to the

1 county treasurer prior to the registration of the motor vehicle for the  
2 following registration period. If the motor vehicle being registered has  
3 been transferred as a gift or for a nominal amount, any sales tax owed by  
4 the transferor on the purchase of the motor vehicle shall have been paid  
5 or be paid to the county treasurer prior to the registration of the motor  
6 vehicle for the following registration period.

7 (b) After retaining one percent of the motor vehicle tax proceeds  
8 collected for costs and remitting xx percent of such proceeds to the  
9 State Treasurer for credit to the Nebraska Bridge Infrastructure Bank  
10 Fund, the remaining motor vehicle tax proceeds shall be allocated to each  
11 county, local school system, school district, city, and village in the  
12 tax district in which the motor vehicle has situs.

13 (c)(i) Twenty-two percent of the remaining motor vehicle tax  
14 proceeds shall be allocated to the county, (ii) sixty percent shall be  
15 allocated to the local school system or school district, and (iii)  
16 eighteen percent shall be allocated to the city or village, except that  
17 (A) if the tax district is not in a city or village, forty percent shall  
18 be allocated to the county, and (B) in counties containing a city of the  
19 metropolitan class, eighteen percent shall be allocated to the county and  
20 twenty-two percent shall be allocated to the city or village.

21 (d) The amount allocated to a local school system shall be  
22 distributed to school districts in the same manner as property taxes.

23 (3) Proceeds from the motor vehicle tax shall be treated as property  
24 tax revenue for purposes of expenditure limitations, matching of state or  
25 federal funds, and other purposes.

26 Sec. 6. Section 60-3,187, Revised Statutes Cumulative Supplement,  
27 2014, is amended to read:

28 60-3,187 (1) The motor vehicle tax schedules are set out in this  
29 section.

30 (2) The motor vehicle tax shall be calculated by multiplying the  
31 base tax times the fraction which corresponds to the age category of the

1 vehicle as shown in the following table:

2 YEAR	FRACTION
3 First	1.00
4 Second	0.90
5 Third	0.80
6 Fourth	0.70
7 Fifth	0.60
8 Sixth	0.51
9 Seventh	0.42
10 Eighth	0.33
11 Ninth	0.24
12 Tenth and Eleventh	0.15
13 Twelfth and <u>older</u> Thirteenth	0.07
14 <del>Fourteenth and older</del>	<del>0.00</del>

15 (3) The base tax shall be:

16 (a) Automobiles and motorcycles - An amount determined using the  
17 following table:

18 Value when new	Base tax
19 Up to \$3,999	\$ 25
20 \$4,000 to \$5,999	35
21 \$6,000 to \$7,999	45
22 \$8,000 to \$9,999	60
23 \$10,000 to \$11,999	100
24 \$12,000 to \$13,999	140
25 \$14,000 to \$15,999	180
26 \$16,000 to \$17,999	220
27 \$18,000 to \$19,999	260
28 \$20,000 to \$21,999	300
29 \$22,000 to \$23,999	340
30 \$24,000 to \$25,999	380

1	\$26,000 to \$27,999	420
2	\$28,000 to \$29,999	460
3	\$30,000 to \$31,999	500
4	\$32,000 to \$33,999	540
5	\$34,000 to \$35,999	580
6	\$36,000 to \$37,999	620
7	\$38,000 to \$39,999	660
8	\$40,000 to \$41,999	700
9	\$42,000 to \$43,999	740
10	\$44,000 to \$45,999	780
11	\$46,000 to \$47,999	820
12	\$48,000 to \$49,999	860
13	\$50,000 to \$51,999	900
14	\$52,000 to \$53,999	940
15	\$54,000 to \$55,999	980
16	\$56,000 to \$57,999	1,020
17	\$58,000 to \$59,999	1,060
18	\$60,000 to \$61,999	1,100
19	\$62,000 to \$63,999	1,140
20	\$64,000 to \$65,999	1,180
21	\$66,000 to \$67,999	1,220
22	\$68,000 to \$69,999	1,260
23	\$70,000 to \$71,999	1,300
24	\$72,000 to \$73,999	1,340
25	\$74,000 to \$75,999	1,380
26	\$76,000 to \$77,999	1,420
27	\$78,000 to \$79,999	1,460
28	\$80,000 to \$81,999	1,500
29	\$82,000 to \$83,999	1,540
30	\$84,000 to \$85,999	1,580



1	\$86,000 to \$87,999	1,620
2	\$88,000 to \$89,999	1,660
3	\$90,000 to \$91,999	1,700
4	\$92,000 to \$93,999	1,740
5	\$94,000 to \$95,999	1,780
6	\$96,000 to \$97,999	1,820
7	\$98,000 to \$99,999	1,860
8	\$100,000 and over	1,900
9	(b) Assembled automobiles – \$60	
10	(c) Assembled motorcycles – \$25	
11	(d) Cabin trailers, up to one thousand pounds – \$10	
12	(e) Cabin trailers, one thousand pounds and over and less than two	
13	thousand pounds – \$25	
14	(f) Cabin trailers, two thousand pounds and over – \$40	
15	(g) Recreational vehicles, less than eight thousand pounds – <u>xxx</u>	
16	<del>\$160</del>	
17	(h) Recreational vehicles, eight thousand pounds and over and less	
18	than twelve thousand pounds – <u>xxx</u> <del>\$410</del>	
19	(i) Recreational vehicles, twelve thousand pounds and over – <u>xxx</u>	
20	<del>\$860</del>	
21	(j) Assembled recreational vehicles and buses shall follow the	
22	schedules for body type and registered weight	
23	(k) Trucks - Over seven tons and less than ten tons – <u>xxx</u> <del>\$360</del>	
24	(l) Trucks - Ten tons and over and less than thirteen tons – <u>xxx</u>	
25	<del>\$560</del>	
26	(m) Trucks - Thirteen tons and over and less than sixteen tons – <u>xxx</u>	
27	<del>\$760</del>	
28	(n) Trucks - Sixteen tons and over and less than twenty-five tons –	
29	<u>xxx</u> <del>\$960</del>	
30	(o) Trucks - Twenty-five tons and over – <u>xxx</u> <del>\$1,160</del>	
31	(p) Buses – <u>xxx</u> <del>\$360</del>	

1 (q) Trailers other than semitrailers – \$10

2 (r) Semitrailers – \$110

3 (s) Minitrucks – \$50

4 (t) Low-speed vehicles – \$50

5 (4) For purposes of subsection (3) of this section, truck means all  
6 trucks and combinations of trucks except those trucks, trailers, or  
7 combinations thereof registered under section 60-3,198, and the tax is  
8 based on the gross vehicle weight rating as reported by the manufacturer.

9 (5) Current model year vehicles are designated as first-year motor  
10 vehicles for purposes of the schedules.

11 (6) When a motor vehicle is registered which is newer than the  
12 current model year by the manufacturer's designation, the motor vehicle  
13 is subject to the initial motor vehicle tax in the first registration  
14 period and ninety-five percent of the initial motor vehicle tax in the  
15 second registration period.

16 (7) Assembled cabin trailers, assembled recreational vehicles, and  
17 assembled buses shall be designated as sixth-year motor vehicles in their  
18 first year of registration for purposes of the schedules.

19 (8) When a motor vehicle is registered which is required to have a  
20 title branded as previous salvage pursuant to section 60-175, the motor  
21 vehicle tax shall be reduced by twenty-five percent.

22 Sec. 7. Section 60-3,190, Revised Statutes Cumulative Supplement,  
23 2014, is amended to read:

24 60-3,190 (1) A motor vehicle fee is imposed on all motor vehicles  
25 registered for operation in this state. An owner of a motor vehicle which  
26 is exempt from the imposition of a motor vehicle tax pursuant to section  
27 60-3,185 shall also be exempt from the imposition of the motor vehicle  
28 fee imposed pursuant to this section.

29 (2) The department shall annually determine the motor vehicle fee on  
30 each motor vehicle registered pursuant to this section and shall cause a  
31 notice of the amount to be delivered to the registrant. The notice shall

1 be combined with the notice of the motor vehicle tax required by section  
2 60-3,186.

3 (3) The motor vehicle fee schedules are set out in this subsection  
4 and subsection (4) of this section. Except for automobiles with a value  
5 when new of less than \$20,000, and for assembled automobiles, the fee  
6 shall be calculated by multiplying the base fee times the fraction which  
7 corresponds to the age category of the automobile as shown in the  
8 following table:

9 YEAR	FRACTION
10 First through fifth	1.00
11 Sixth through tenth	.70
12 Eleventh and over	.35

13 (4) The base fee shall be:

14 (a) Automobiles, with a value when new of less than \$20,000, and  
15 assembled automobiles - \$5

16 (b) Automobiles, with a value when new of \$20,000 through \$39,999 -  
17 \$20

18 (c) Automobiles, with a value when new of \$40,000 or more - \$30

19 (d) Motorcycles - \$10

20 (e) Recreational vehicles and cabin trailers - ~~xx~~ \$10

21 (f) Trucks over seven tons and buses - ~~xx~~ \$30

22 (g) Trailers other than semitrailers - \$10

23 (h) Semitrailers - ~~xx~~ \$30

24 (i) Minitrucks - \$10

25 (j) Low-speed vehicles - \$10.

26 (5) The motor vehicle tax, motor vehicle fee, and registration fee  
27 shall be paid to the county treasurer prior to the registration of the  
28 motor vehicle for the following registration period. After retaining one  
29 percent of the motor vehicle fee collected for costs, the remaining  
30 proceeds shall be remitted to the State Treasurer for credit to the Motor  
31 Vehicle Fee Fund. The State Treasurer shall return funds from the Motor

1 Vehicle Fee Fund remitted by a county treasurer which are needed for  
2 refunds or credits authorized by law.

3 (6)(a) The Motor Vehicle Fee Fund is created. On or before the last  
4 day of each calendar quarter, the State Treasurer shall transfer xx  
5 percent of all funds in the Motor Vehicle Fee Fund to the Nebraska Bridge  
6 Infrastructure Bank Fund and shall distribute all remaining funds in the  
7 Motor Vehicle Fee Fund as follows: (i) Fifty percent to the county  
8 treasurer of each county, amounts in the same proportion as the most  
9 recent allocation received by each county from the Highway Allocation  
10 Fund; and (ii) fifty percent to the treasurer of each municipality,  
11 amounts in the same proportion as the most recent allocation received by  
12 each municipality from the Highway Allocation Fund. Any money in the fund  
13 available for investment shall be invested by the state investment  
14 officer pursuant to the Nebraska Capital Expansion Act and the Nebraska  
15 State Funds Investment Act.

16 (b) Funds from the Motor Vehicle Fee Fund shall be considered local  
17 revenue available for matching state sources.

18 (c) All receipts by counties and municipalities from the Motor  
19 Vehicle Fee Fund shall be used for road, bridge, and street purposes.

20 (7) For purposes of subdivisions (4)(a), (b), (c), and (f) of this  
21 section, automobiles or trucks includes all trucks and combinations of  
22 trucks or truck-tractors, except those trucks, trailers, or semitrailers  
23 registered under section 60-3,198, and the fee is based on the gross  
24 vehicle weight rating as reported by the manufacturer.

25 (8) Current model year vehicles are designated as first-year motor  
26 vehicles for purposes of the schedules.

27 (9) When a motor vehicle is registered which is newer than the  
28 current model year by the manufacturer's designation, the motor vehicle  
29 is subject to the initial motor vehicle fee for six registration periods.

30 (10) Assembled vehicles other than assembled automobiles shall  
31 follow the schedules for the motor vehicle body type.

1           Sec. 8. It is the intent of the Legislature to appropriate xx  
2 dollars from the General Fund for fiscal year 2015-16 and xx dollars from  
3 the General Fund for fiscal year 2016-17 to the Nebraska Bridge  
4 Infrastructure Bank Fund.

5           Sec. 9. Original sections 60-3,143 and 60-3,146, Reissue Revised  
6 Statutes of Nebraska, and sections 60-3,147, 60-3,186, 60-3,187, and  
7 60-3,190, Revised Statutes Cumulative Supplement, 2014, are repealed.