



**Hundredth Legislature - First Session - 2007
Committee Statement
LB 163**

Hearing Date: January 29, 2007

Committee On: Transportation and Telecommunications

Introducer(s): (Fischer, 43)

Title: Require certification of payment of sales tax to obtain a certificate of title for an all-terrain vehicle

Roll Call Vote – Final Committee Action:

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

Vote Results:

7	Yes	Senators Pedersen, Schimek, Stuthman, Lautenbaugh, Louden, Fischer, Aguilar
	No	
	Present, not voting	
1	Absent	Senator Hudkins

Proponents:

Senator Deb Fischer, Introducer
Robert Kay
Loy Todd
Tim Keigher
Jack Cheloha
Bob Hallstrom

Representing:

District #43
Star City Motor Sports
Nebraska New Car & Truck Dealers Association
Iowa/Nebraska Equipment Dealers Association
City of Omaha
Nebraska Bankers Association

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB 163 requires that when applying for a certificate of title for an ATV, the application must be accompanied by a certificate stating the sales and use tax has been paid.

The bill requires an application for a certificate of title for an all-terrain vehicle to be accompanied by a certificate that states that sales or use tax has been paid on the purchase of the vehicle, or that the transfer of title was exempt from sales and use taxes.

The county official shall issue a certificate of title but not deliver the title unless the certificate required under this section accompanies the application. The failure to have a certificate under this section does not prevent the notation of a lien on the certificate of title and delivery of the title to the holder of the first lien.

Explanation of amendments, if any:

Senator Deb Fischer, Chairperson