

LEGISLATURE OF NEBRASKA  
 ONE HUNDRED SECOND LEGISLATURE  
 SECOND SESSION  
**LEGISLATIVE BILL 801**

Final Reading

Introduced by Fischer, 43; Hadley, 37.

Read first time January 05, 2012

Committee: Transportation and Telecommunications

A BILL

1 FOR AN ACT relating to county officials; to amend sections 37-1214,  
 2 37-1215, 37-1216, 37-1217, 37-1218, 37-1219, 37-1223,  
 3 37-1226, 37-1227, 37-1278, 37-1280, 37-1284, 37-1285,  
 4 37-1286, 37-1289, 37-1291, 37-1293, 37-1296, 60-142.03,  
 5 60-146, 60-147, 60-148, 60-149, 60-150, 60-152, 60-162,  
 6 60-163, 60-164, 60-166, 60-168, 60-168.01, 60-169,  
 7 60-170, 60-173, 60-175, 60-178, 60-180, 60-181, 60-184,  
 8 60-189, 60-371, 60-372, 60-382, 60-384, 60-385, 60-388,  
 9 60-391, 60-396, 60-397, 60-398, 60-3,104.01, 60-3,109,  
 10 60-3,111, 60-3,112, 60-3,114, 60-3,115, 60-3,116,  
 11 60-3,119, 60-3,120, 60-3,121, 60-3,122.02, 60-3,128,  
 12 60-3,140, 60-3,141, 60-3,142, 60-3,144, 60-3,147,  
 13 60-3,148, 60-3,156, 60-3,157, 60-3,158, 60-3,159,  
 14 60-3,163, 60-3,166, 60-3,186, 60-3,189, 60-3,202,  
 15 60-3,209, 60-3,217, 60-1803, 60-1807, 77-1501, and  
 16 77-3445, Reissue Revised Statutes of Nebraska, sections

1           37-1279, 37-1282, and 37-1283, Revised Statutes  
2           Cumulative Supplement, 2010, and sections 18-1214,  
3           18-1738, 18-1738.01, 18-1738.02, 18-1739, 37-1287,  
4           60-144, 60-153, 60-161, 60-386, 60-395, 60-3,190,  
5           77-2703, and 77-2708, Revised Statutes Supplement, 2011;  
6           to eliminate obsolete references to designated county  
7           officials; to harmonize provisions; to repeal the  
8           original sections; and to outright repeal sections  
9           60-111, 60-162.01, and 60-320, Reissue Revised Statutes  
10          of Nebraska, section 37-1280.01, Revised Statutes  
11          Cumulative Supplement, 2010, and section 23-186, Revised  
12          Statutes Supplement, 2011.

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

1           Section 1. Section 18-1214, Revised Statutes Supplement,  
2   2011, is amended to read:

3           18-1214 (1) Except as otherwise provided in subsection  
4   (3) of this section, the governing body of any city or village shall  
5   have power to require any individual whose primary residence or  
6   person who owns a place of business which is within the limits of the  
7   city or village and that owns and operates a motor vehicle within  
8   such limits to pay an annual motor vehicle fee and to require the  
9   payment of such fee upon the change of ownership of such vehicle. All  
10   such fees which may be provided for under this subsection shall be  
11   used exclusively for constructing, repairing, maintaining, or  
12   improving streets, roads, alleys, public ways, or parts thereof or  
13   for the amortization of bonded indebtedness when created for such  
14   purposes.

15           (2) No motor vehicle fee shall be required under this  
16   section if (a) a vehicle is used or stored but temporarily in such  
17   city or village for a period of six months or less in a twelve-month  
18   period, (b) an individual does not have a primary residence or a  
19   person does not own a place of business within the limits of the city  
20   or village and does not own and operate a motor vehicle within the  
21   limits of the city or village, or (c) an individual is a full-time  
22   student attending a postsecondary institution within the limits of  
23   the city or village and the motor vehicle's situs under the Motor  
24   Vehicle Certificate of Title Act is different from the place at which  
25   he or she is attending such institution.

1                   (3) After December 31, 2012, no motor vehicle fee shall  
2 be required of any individual whose primary residence is or person  
3 who owns a place of business within the extraterritorial zoning  
4 jurisdiction of such city or village.

5                   (4) ~~Until the implementation date designated by the~~  
6 ~~Director of Motor Vehicles under section 23-186, the~~ The fee shall be  
7 paid to the ~~designated county official~~ county treasurer of the county  
8 in which such city or village is located when the registration fees  
9 as provided in the Motor Vehicle Registration Act are paid. Such fees  
10 shall be ~~remitted to~~ credited by the county treasurer ~~for credit to~~  
11 the road fund of such city or village. ~~On and after the~~  
12 ~~implementation date designated under section 23-186, the fee shall be~~  
13 ~~paid to the county treasurer for credit to such road fund.~~

14                   (5) For purposes of this section:

15                   (a) Limits of the city or village includes the  
16 extraterritorial zoning jurisdiction of such city or village; and

17                   (b) Person includes bodies corporate, societies,  
18 communities, the public generally, individuals, partnerships, limited  
19 liability companies, joint-stock companies, cooperatives, and  
20 associations. Person does not include any federal, state, or local  
21 government or any political subdivision thereof.

22                   Sec. 2. Section 18-1738, Revised Statutes Supplement,  
23 2011, is amended to read:

24                   18-1738 (1) This section applies until the implementation  
25 date designated by the Director of Motor Vehicles under section

1 60-3,113.01.

2 (2) The clerk of any city of the primary class, first  
3 class, or second class or village shall, or the county ~~clerk or~~  
4 ~~designated county official pursuant to section 23-186~~ treasurer or  
5 the Department of Motor Vehicles may, take an application from a  
6 handicapped or disabled person or temporarily handicapped or disabled  
7 person or his or her parent, legal guardian, or foster parent for a  
8 handicapped or disabled parking permit which will entitle the holder  
9 thereof or a person driving a motor vehicle for the purpose of  
10 transporting such holder to park in those spaces or access aisles  
11 provided for by sections 18-1736 to 18-1741 when the holder of the  
12 permit will enter or exit the motor vehicle while it is parked in  
13 such spaces or access aisles. For purposes of this section, the  
14 handicapped or disabled person or temporarily handicapped or disabled  
15 person shall be considered the holder of the permit.

16 (3) A person applying for a handicapped or disabled  
17 parking permit or for the renewal of a permit shall complete an  
18 application, shall provide proof of identity, and shall submit a  
19 completed medical form containing the statutory criteria for  
20 qualification and signed by a physician, a physician assistant, or an  
21 advanced practice registered nurse practicing under and in accordance  
22 with his or her certification act, certifying that the person who  
23 will be the holder meets the definition of handicapped or disabled  
24 person or temporarily handicapped or disabled person. No applicant  
25 shall be required to provide his or her social security number. In

1 the case of a temporarily handicapped or disabled person, the  
2 certifying physician, physician assistant, or advanced practice  
3 registered nurse shall indicate the estimated date of recovery or  
4 that the temporary handicap or disability will continue for a period  
5 of six months, whichever is less. A person may hold up to two permits  
6 under this section. If a person holds a permit under this section,  
7 such person may not hold a permit under section 18-1738.01. The  
8 Department of Motor Vehicles shall provide applications and medical  
9 forms to the city or village clerk or ~~designated county official~~.  
10 county treasurer. The application form shall contain information  
11 listing the legal uses of the permit and that the permit is not  
12 transferable, is to be used by the party to whom issued or for the  
13 motor vehicle for which it is issued, is not to be altered or  
14 reproduced, and is to be used only when a handicapped or disabled  
15 person or a temporarily handicapped or disabled person will enter or  
16 exit the motor vehicle while it is parked in a designated parking  
17 space or access aisle. The application form shall provide space for  
18 the applicant to sign a statement that he or she is aware of his or  
19 her rights, duties, and responsibilities with regard to the use and  
20 possession of a permit and the penalties provided by law for  
21 handicapped parking infractions. The application form shall also  
22 indicate that those convicted of handicapped parking infractions  
23 shall be subject to suspension of the permit for six months. A copy  
24 of the completed application form shall be given to each applicant.  
25 The city or village clerk or ~~designated county official~~ county

1 treasurer shall submit to the department the name, address, and  
2 license number of all persons applying for a permit pursuant to this  
3 section. An application for the renewal of a permit under this  
4 section may be filed within one hundred eighty days prior to the  
5 expiration of the permit. The existing permit shall be invalid upon  
6 receipt of the new permit. Following the receipt of the application  
7 and its processing, the Department of Motor Vehicles shall deliver  
8 each individual renewed permit to the applicant, except that renewed  
9 permits shall not be issued sooner than ten days prior to the date of  
10 expiration.

11 (4) The Department of Motor Vehicles, upon receipt from  
12 the city or village clerk or ~~designated county official~~ county  
13 treasurer of a completed application form and completed medical form  
14 from an applicant for a handicapped or disabled parking permit under  
15 this section, shall verify that the applicant qualifies for such  
16 permit and, if so, shall deliver the permit to the applicant.

17 Sec. 3. Section 18-1738.01, Revised Statutes Supplement,  
18 2011, is amended to read:

19 18-1738.01 (1) This section applies until the  
20 implementation date designated by the Director of Motor Vehicles  
21 under section 60-3,113.01.

22 (2) The clerk of any city of the primary class, first  
23 class, or second class or village shall, or the county ~~clerk~~ or  
24 ~~designated county official pursuant to section 23-186~~ treasurer or  
25 the Department of Motor Vehicles may, take an application from any

1 person for a handicapped or disabled parking permit that is issued  
2 for a specific motor vehicle and entitles the holder thereof or a  
3 person driving the motor vehicle for the purpose of transporting  
4 handicapped or disabled persons or temporarily handicapped or  
5 disabled persons to park in those spaces or access aisles provided  
6 for by sections 18-1736 to 18-1741 if the motor vehicle is used  
7 primarily for the transportation of handicapped or disabled persons  
8 or temporarily handicapped or disabled persons. Such permit shall be  
9 used only when the motor vehicle for which it was issued is being  
10 used for the transportation of a handicapped or disabled person or  
11 temporarily handicapped or disabled person and such person will enter  
12 or exit the motor vehicle while it is parked in such designated  
13 spaces or access aisles.

14 (3) A person applying for a handicapped or disabled  
15 parking permit or for the renewal of a permit pursuant to this  
16 section shall apply for a permit for each motor vehicle used for the  
17 transportation of handicapped or disabled persons or temporarily  
18 handicapped or disabled persons, shall complete such forms as are  
19 provided to the city or village clerk or ~~designated county official~~  
20 county treasurer by the Department of Motor Vehicles, and shall  
21 demonstrate to the city or village clerk or ~~designated county~~  
22 ~~official~~ county treasurer or the department that each such motor  
23 vehicle is used primarily for the transportation of handicapped or  
24 disabled persons or temporarily handicapped or disabled persons. The  
25 application form shall contain information listing the legal uses of



1 the permit and that the permit is not transferable, is to be used by  
2 the party to whom issued or for the motor vehicle for which it is  
3 issued, is not to be altered or reproduced, and is to be used only  
4 when a handicapped or disabled person or a temporarily handicapped or  
5 disabled person will enter or exit the motor vehicle while it is  
6 parked in a designated parking space or access aisle. The application  
7 form shall provide space for the applicant to sign a statement that  
8 he or she is aware of his or her rights, duties, and responsibilities  
9 with regard to the use and possession of a permit and the penalties  
10 provided by law for handicapped parking infractions. The application  
11 form shall also indicate that those convicted of handicapped parking  
12 infractions shall be subject to suspension of the permit for six  
13 months. A copy of the completed application form shall be given to  
14 each applicant. No more than one such permit shall be issued for each  
15 motor vehicle. An application for the renewal of a permit under this  
16 section may be filed within one hundred eighty days prior to the  
17 expiration of the permit. The existing permit shall be invalid upon  
18 receipt of the new permit. Following the receipt of the application  
19 and its processing, the Department of Motor Vehicles shall deliver  
20 each individual renewed permit to the applicant, except that renewed  
21 permits shall not be issued sooner than ten days prior to the date of  
22 expiration.

23 (4) The department, upon receipt from the city or village  
24 clerk or ~~designated county official~~ county treasurer of a completed  
25 application form, shall verify that the applicant qualifies for a

1 handicapped or disabled parking permit under this section and, if so,  
2 shall deliver the permit to the applicant. The city or village clerk  
3 or ~~designated county official~~ county treasurer shall submit to the  
4 department the name, address, and license number of all persons  
5 applying for a permit pursuant to this section.

6 Sec. 4. Section 18-1738.02, Revised Statutes Supplement,  
7 2011, is amended to read:

8 18-1738.02 (1) This section applies until the  
9 implementation date designated by the Director of Motor Vehicles  
10 under section 60-3,113.01.

11 (2) Any person applying for a handicapped or disabled  
12 parking permit pursuant to section 18-1738 or 18-1738.01 shall apply  
13 for such permit to the city clerk, village clerk, or county clerk, ~~or~~  
14 ~~designated county official pursuant to section 23-186~~ treasurer of  
15 the city, village, or county within which the applying individual  
16 resides or to the Department of Motor Vehicles. If such person does  
17 not reside within a city or village and the county ~~clerk~~ ~~or~~  
18 ~~designated county official~~ treasurer does not issue permits, the  
19 person shall make application to the city clerk or village clerk of  
20 the city or village located nearest to his or her place of residence,  
21 to the county ~~clerk~~ ~~or~~ ~~designated county official~~ treasurer of any  
22 neighboring county who issues such permits, or to the department. No  
23 city clerk, village clerk, county ~~clerk~~, ~~designated county official~~,  
24 treasurer, or department employee shall accept the application for a  
25 permit pursuant to section 18-1738 or 18-1738.01 of any person making

1 application contrary to the provisions of this section.

2           Sec. 5. Section 18-1739, Revised Statutes Supplement,  
3 2011, is amended to read:

4           18-1739 (1) This section applies until the implementation  
5 date designated by the Director of Motor Vehicles under section  
6 60-3,113.01.

7           (2) The handicapped or disabled parking permit to be  
8 issued pursuant to section 18-1738 or 18-1738.01 shall be constructed  
9 of a durable plastic designed to resist normal wear or fading for the  
10 term of the permit's issuance and printed so as to minimize the  
11 possibility of alteration following issuance. The permit shall be of  
12 a design, size, configuration, color, and construction and contain  
13 such information as specified in the regulations adopted by the  
14 United States Department of Transportation in the Uniform System for  
15 Parking for Persons with Disabilities, 23 C.F.R. part 1235, as such  
16 regulations existed on January 1, 2011.

17           (3) Until October 1, 2011, in addition to the  
18 requirements of subsection (2) of this section, the handicapped or  
19 disabled parking permit shall show the expiration date and such  
20 identifying information with regard to the handicapped or disabled  
21 person or temporarily handicapped or disabled person to whom it is  
22 issued as is necessary to the enforcement of sections 18-1736 to  
23 18-1741.07 as determined by the Department of Motor Vehicles. The  
24 expiration date information shall be distinctively color-coded so as  
25 to identify by color the year in which the permit is due to expire.

1                   (4) No handicapped or disabled parking permit shall be  
2 issued to any person or for any motor vehicle if any permit has been  
3 issued to such person or for such motor vehicle and such permit has  
4 been suspended pursuant to section 18-1741.02. At the expiration of  
5 such suspension, a permit may be renewed in the manner provided for  
6 renewal in sections 18-1738, 18-1738.01, and 18-1740.

7                   (5) A duplicate handicapped or disabled parking permit  
8 may be provided without cost up to two times during any single permit  
9 period if a permit is destroyed, lost, or stolen. Such duplicate  
10 permit shall be issued as provided in section 18-1738 or 18-1738.01,  
11 whichever is applicable, except that a newly completed medical form  
12 need not be provided if a completed medical form submitted at the  
13 time of the most recent application for a permit or its renewal is on  
14 file with the ~~clerk or designated county official~~ city or village  
15 clerk, the county treasurer, or the Department of Motor Vehicles. A  
16 duplicate permit shall be valid for the remainder of the period for  
17 which the original permit was issued. If a person has been issued two  
18 duplicate permits under this subsection and needs another permit,  
19 such person shall reapply for a new permit under section 18-1738 or  
20 18-1738.01, whichever is applicable.

21                   Sec. 6. Section 37-1214, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23                   37-1214 ~~(1)~~—Except as otherwise provided in section  
24 37-1211, the owner of each motorboat shall register such vessel or  
25 renew the registration every three years as provided in section

1 37-1226. The owner of such vessel shall file an initial application  
2 for a certificate of number pursuant to section 37-1216 with a county  
3 treasurer on forms approved and provided by the commission. The  
4 application shall be signed by the owner of the vessel, shall contain  
5 the year manufactured, and shall be accompanied by a fee for the  
6 three-year period of not less than twenty dollars and not more than  
7 twenty-three dollars for Class 1 boats, not less than forty dollars  
8 and not more than forty-six dollars for Class 2 boats, not less than  
9 sixty dollars and not more than sixty-seven dollars and fifty cents  
10 for Class 3 boats, and not less than one hundred dollars and not more  
11 than one hundred fifteen dollars for Class 4 boats, as established by  
12 the commission pursuant to section 37-327.

13 ~~(2) If a county board consolidates services under the~~  
14 ~~office of a designated county official other than the county~~  
15 ~~treasurer pursuant to section 23-186, the powers and duties of the~~  
16 ~~county treasurer relating to registration under sections 37-1214 to~~  
17 ~~37-1227 shall be performed by the designated county official.~~

18 Sec. 7. Section 37-1215, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 37-1215 In the event an application is made after the  
21 beginning of any registration period for registration of any vessel  
22 not previously registered by the applicant in this state, the license  
23 fee on such vessel shall be reduced by one thirty-sixth for each full  
24 month of the registration period already expired as of the date such  
25 vessel was acquired. The county treasurer ~~or designated county~~

1 ~~official~~ shall compute the registration fee on forms and pursuant to  
2 rules of the commission.

3           Sec. 8. Section 37-1216, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           37-1216 After the owner of the vessel submits an  
6 application as provided in section 37-1214 and presents a certificate  
7 of title if required pursuant to section 37-1276, the county  
8 treasurer ~~or designated county official~~ shall enter the application  
9 upon the records of the office and issue to the applicant a  
10 certificate of number stating the number awarded to the vessel and  
11 the name and address of the owner. The number shall be displayed on  
12 each side of the bow, and the numbers shall be at least three inches  
13 high, of block characteristics, contrasting in color with the boat,  
14 and clearly visible from a distance of one hundred feet. The  
15 commission shall assign each county treasurer ~~or designated county~~  
16 ~~official~~ a block of numbers and certificates therefor.

17           Sec. 9. Section 37-1217, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19           37-1217 When the county treasurer ~~or designated county~~  
20 ~~official~~ or the commission registers a vessel, such ~~official~~ county  
21 treasurer or the commission shall be entitled to collect and retain a  
22 fee, in addition to the registration fee, of not less than three  
23 dollars and not more than four dollars on each registration issued,  
24 as established by the commission pursuant to section 37-327, as  
25 reimbursement for administrative costs incurred in issuing such

1 certificate of registration. Such fee shall be credited to the  
2 general fund of the county and shall be included by the county  
3 treasurer ~~or designated county official~~ in his or her report of fees  
4 as provided by law.

5           Sec. 10. Section 37-1218, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           37-1218 Each county treasurer ~~or designated county~~  
8 ~~official~~ providing registration to an owner of a vessel shall  
9 transmit on or before the thirtieth day of the following month  
10 registration information to the commission. The county treasurer ~~or~~  
11 ~~designated county official~~ shall retain a duplicate copy of the  
12 registration.

13           Sec. 11. Section 37-1219, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           37-1219 All registration fees received by the county  
16 treasurers ~~or designated county officials~~ shall be remitted on or  
17 before the thirtieth day of the following month to the secretary of  
18 the commission. All remittances shall be upon a form to be furnished  
19 by the commission and a duplicate copy shall be retained by the  
20 county treasurer . ~~or designated county official.~~

21           Sec. 12. Section 37-1223, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23           37-1223 If the ownership of a vessel changes, a new  
24 application form with fee shall be filed with the county treasurer ~~or~~  
25 ~~designated county official~~ and a new certificate of number stating

1 the number awarded shall be issued in the same manner as provided for  
2 in an original award of number. The county treasurer ~~or designated~~  
3 ~~county official~~ may allow the new owner to retain the previously  
4 assigned boat number if the existing number is serviceable. The  
5 commission shall provide procedures for the county treasurers ~~or~~  
6 ~~designated county officials~~ to follow in determining whether the  
7 existing number is serviceable.

8           Sec. 13. Section 37-1226, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           37-1226 (1) Every certificate of number and number  
11 awarded pursuant to the State Boat Act shall continue in full force  
12 and effect for a period of three years unless sooner terminated or  
13 discontinued. The numbering periods shall commence January 1 of each  
14 year and expire on December 31 of every three-year numbering period  
15 thereafter.

16           (2) Certificates of number and the number awarded may be  
17 renewed by the owner by presenting the previously issued certificate  
18 of number to the county treasurer ~~or designated county official~~ or an  
19 agent authorized to issue renewals. An owner whose registration has  
20 expired shall have until March 1 following the year of expiration to  
21 renew such registration.

22           (3) The fee for renewal shall be the same as for original  
23 registration as provided in section 37-1214.

24           Sec. 14. Section 37-1227, Reissue Revised Statutes of  
25 Nebraska, is amended to read:



1                   37-1227 In the event of loss or destruction of the  
2 certificate of number, the owner of the vessel shall apply to the  
3 county treasurer ~~or designated county official~~ on forms provided by  
4 the commission for replacement of such lost certificate of number.  
5 Upon satisfactory proof of loss and the payment to the county  
6 treasurer ~~or designated county official~~ of a fee of not less than one  
7 dollar and not more than five dollars, as established by the  
8 commission, the county treasurer ~~or designated county official~~ shall  
9 issue a duplicate certificate of number.

10                   Sec. 15. Section 37-1278, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12                   37-1278 (1) Application for a certificate of title shall  
13 be presented to the county clerk ~~or designated county official,~~  
14 treasurer, shall be made upon a form prescribed by the Department of  
15 Motor Vehicles, and shall be accompanied by the fee prescribed in  
16 section 37-1287. The owner of a motorboat for which a certificate of  
17 title is required shall obtain a certificate of title prior to  
18 registration required under section 37-1214.

19                   (2) If a certificate of title has previously been issued  
20 for the motorboat in this state, the application for a new  
21 certificate of title shall be accompanied by the certificate of title  
22 duly assigned. If a certificate of title has not previously been  
23 issued for the motorboat in this state, the application shall be  
24 accompanied by a certificate of number from this state, a  
25 manufacturer's or importer's certificate, a duly certified copy

1    thereof, proof of purchase from a governmental agency or political  
2    subdivision, a certificate of title from another state, or a court  
3    order issued by a court of record, a manufacturer's certificate of  
4    origin, or an assigned registration certificate, if the motorboat was  
5    brought into this state from a state which does not have a  
6    certificate of title law. The county ~~clerk or designated county~~  
7    ~~official~~ treasurer shall retain the evidence of title presented by  
8    the applicant on which the certificate of title is issued. When the  
9    evidence of title presented by the applicant is a certificate of  
10   title or an assigned registration certificate issued by another  
11   state, the department shall notify the state of prior issuance that  
12   the certificate has been surrendered. If a certificate of title has  
13   not previously been issued for the motorboat in this state and the  
14   applicant is unable to provide such documentation, the applicant may  
15   apply for a bonded certificate of title as prescribed in section  
16   37-1278.01.

17                   (3) The county ~~clerk or designated county official~~  
18   treasurer shall use reasonable diligence in ascertaining whether or  
19   not the statements in the application for a certificate of title are  
20   true by checking the application and documents accompanying the same  
21   with the records of motorboats in his or her office. If he or she is  
22   satisfied that the applicant is the owner of the motorboat and that  
23   the application is in the proper form, the county ~~clerk or designated~~  
24   ~~county official~~ treasurer shall issue a certificate of title over his  
25   or her signature and sealed with his or her seal.

1           (4) In the case of the sale of a motorboat, the  
2 certificate of title shall be obtained in the name of the purchaser  
3 upon application signed by the purchaser, except that for titles to  
4 be held by husband and wife, applications may be accepted by the  
5 county clerk ~~or designated county official~~ treasurer upon the  
6 signature of either spouse as a signature for himself or herself and  
7 as an agent for his or her spouse.

8           (5) In all cases of transfers of motorboats, the  
9 application for a certificate of title shall be filed within thirty  
10 days after the delivery of the motorboat. A dealer need not apply for  
11 a certificate of title for a motorboat in stock or acquired for stock  
12 purposes, but upon transfer of a motorboat in stock or acquired for  
13 stock purposes, the dealer shall give the transferee a reassignment  
14 of the certificate of title on the motorboat or an assignment of a  
15 manufacturer's or importer's certificate. If all reassignments  
16 printed on the certificate of title have been used, the dealer shall  
17 obtain title in his or her name prior to any subsequent transfer.

18           ~~(6) If a county board consolidates services under the~~  
19 ~~office of a designated county official other than the county clerk~~  
20 ~~pursuant to section 23-186, the powers and duties of the county clerk~~  
21 ~~relating to motorboat titles under sections 37-1278 to 37-1289 shall~~  
22 ~~be performed by the designated county official.~~

23           Sec. 16. Section 37-1279, Revised Statutes Cumulative  
24 Supplement, 2010, is amended to read:

25           37-1279 (1) The county clerk ~~or designated county~~

1 ~~official~~ treasurer shall issue the certificate of title. The county  
2 ~~clerk or designated county official~~ treasurer shall sign and affix  
3 his or her seal to the original certificate of title and deliver the  
4 certificate to the applicant if there are no liens on the motorboat.  
5 If there are one or more liens on the motorboat, the certificate of  
6 title shall be handled as provided in section 37-1282. The county  
7 ~~clerk or designated county official~~ treasurer shall keep on hand a  
8 sufficient supply of blank forms which shall be furnished and  
9 distributed without charge to manufacturers, dealers, or other  
10 persons residing within the county, except that certificates of title  
11 shall only be issued by the county ~~clerk, designated county official,~~  
12 treasurer or the Department of Motor Vehicles. Each county shall  
13 issue and file certificates of title using the vehicle titling and  
14 registration computer system.

15 (2) Each county ~~clerk or designated county official~~  
16 treasurer of the various counties shall provide his or her seal  
17 without charge to the applicant on any certificate of title,  
18 application for certificate of title, duplicate copy, assignment or  
19 reassignment, power of attorney, statement, or affidavit pertaining  
20 to the issuance of a certificate of title. The department shall  
21 prescribe a uniform method of numbering certificates of title.

22 (3) The county ~~clerk or designated county official~~  
23 treasurer shall (a) file all certificates of title according to rules  
24 and regulations of the department, (b) maintain in the office indices  
25 for such certificates of title, (c) be authorized to destroy all

1 previous records five years after a subsequent transfer has been made  
2 on a motorboat, and (d) be authorized to destroy all certificates of  
3 title and all supporting records and documents which have been on  
4 file for a period of five years or more from the date of filing the  
5 certificate or a notation of lien, whichever occurs later.

6 Sec. 17. Section 37-1280, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 37-1280 The Department of Motor Vehicles shall adopt and  
9 promulgate rules and regulations necessary to carry out sections  
10 37-1275 to 37-1290, and the county ~~clerks or designated county~~  
11 ~~officials~~ treasurers shall conform to the rules and regulations and  
12 act at the direction of the department. The department shall also  
13 provide the county ~~clerks or designated county officials~~ treasurers  
14 with the necessary training for the proper administration of such  
15 sections. The department shall receive and file in its office all  
16 instruments forwarded to it by the county ~~clerks or designated county~~  
17 ~~officials~~ treasurers under such sections and shall maintain indices  
18 covering the entire state for the instruments so filed. These indices  
19 shall be by hull identification number and alphabetically by the  
20 owner's name and shall be for the entire state and not for individual  
21 counties. The department shall provide and furnish the forms required  
22 by section 37-1286 to the county ~~clerks or designated county~~  
23 ~~officials~~ treasurers except manufacturers' or importers'  
24 certificates. The department shall check with its records all  
25 duplicate certificates of title received from the county ~~clerks or~~

1 ~~designated county officials. treasurers.~~ If it appears that a  
2 certificate of title has been improperly issued, the department shall  
3 cancel the certificate of title. Upon cancellation of any certificate  
4 of title, the department shall notify the county ~~clerk or designated~~  
5 ~~county official~~ treasurer who issued the certificate, and the county  
6 ~~clerk or designated county official~~ treasurer shall enter the  
7 cancellation upon his or her records. The department shall also  
8 notify the person to whom such certificate of title was issued and  
9 any lienholders appearing on the certificate of the cancellation and  
10 shall demand the surrender of the certificate of title, but the  
11 cancellation shall not affect the validity of any lien noted on the  
12 certificate. The holder of the certificate of title shall return the  
13 certificate to the department immediately. If a certificate of number  
14 has been issued pursuant to section 37-1216 to the holder of a  
15 certificate of title so canceled, the department shall notify the  
16 commission. Upon receiving the notice, the commission shall  
17 immediately cancel the certificate of number and demand the return of  
18 the certificate of number and the holder of the certificate of number  
19 shall return the certificate to the commission immediately.

20           Sec. 18. Section 37-1282, Revised Statutes Cumulative  
21 Supplement, 2010, is amended to read:

22           37-1282 (1) The Department of Motor Vehicles shall  
23 implement an electronic title and lien system for motorboats no later  
24 than January 1, 2011. The Director of Motor Vehicles shall designate  
25 the date for the implementation of the system. Beginning on the

1 implementation date, the holder of a security interest, trust  
2 receipt, conditional sales contract, or similar instrument regarding  
3 a motorboat may file a lien electronically as prescribed by the  
4 department. Beginning on the implementation date, upon receipt of an  
5 application for a certificate of title for a motorboat, any lien  
6 filed electronically shall become part of the electronic certificate  
7 of title record created by the county clerk, ~~designated county~~  
8 ~~official, treasurer~~ or department maintained on the electronic title  
9 and lien system. Beginning on the implementation date, if an  
10 application for a certificate of title indicates that there is a lien  
11 or encumbrance on a motorboat or if a lien or notice of lien has been  
12 filed electronically, the department shall retain an electronic  
13 certificate of title record and shall note and cancel such liens  
14 electronically on the system. The department shall provide access to  
15 the electronic certificate of title records for motorboat dealers and  
16 lienholders who participate in the system by a method determined by  
17 the director.

18 (2) The provisions of article 9, Uniform Commercial Code,  
19 shall not be construed to apply to or to permit or require the  
20 deposit, filing, or other record whatsoever of a security agreement,  
21 conveyance intended to operate as a mortgage, trust receipt,  
22 conditional sales contract, or similar instrument or any copy of the  
23 same covering a motorboat. Any mortgage, conveyance intended to  
24 operate as a security agreement as provided by article 9, Uniform  
25 Commercial Code, trust receipt, conditional sales contract, or other

1 similar instrument covering a motorboat, if such instrument is  
2 accompanied by delivery of such manufacturer's or importer's  
3 certificate and followed by actual and continued possession of same  
4 by the holder of the instrument or, in the case of a certificate of  
5 title, if a notation of same has been made electronically as  
6 prescribed in subsection (1) of this section or by the county ~~clerk,~~  
7 ~~the designated county official, treasurer~~ or the department on the  
8 face of the certificate of title or on the electronic certificate of  
9 title record, shall be valid as against the creditors of the debtor,  
10 whether armed with process or not, and subsequent purchasers, secured  
11 parties, and other lienholders or claimants, but otherwise shall not  
12 be valid against them, except that during any period in which a  
13 motorboat is inventory, as defined in section 9-102, Uniform  
14 Commercial Code, held for sale by a person or corporation that is in  
15 the business of selling motorboats, the filing provisions of article  
16 9, Uniform Commercial Code, as applied to inventory, shall apply to a  
17 security interest in the motorboat created by such person or  
18 corporation as debtor without the notation of lien on the instrument  
19 of title. A buyer at retail from a dealer of any motorboat in the  
20 ordinary course of business shall take the motorboat free of any  
21 security interest.

22 (3) All liens, security agreements, and encumbrances  
23 noted upon a certificate of title or an electronic certificate of  
24 title record and all liens noted electronically as prescribed in  
25 subsection (1) of this section shall take priority according to the



1 order of time in which the same are noted on the certificate of title  
2 by the county ~~clerk, the designated county official,~~ treasurer or the  
3 department. Exposure for sale of any motorboat by the owner thereof  
4 with the knowledge or with the knowledge and consent of the holder of  
5 any lien, security agreement, or encumbrance on the motorboat shall  
6 not render the same void or ineffective as against the creditors of  
7 the owner or holder of subsequent liens, security agreements, or  
8 encumbrances upon the motorboat.

9 (4) Upon presentation of a security agreement, trust  
10 receipt, conditional sales contract, or similar instrument to the  
11 county ~~clerk, designated county official,~~ treasurer or department  
12 together with the certificate of title and the fee prescribed by  
13 section 37-1287, the holder of such instrument may have a notation of  
14 the lien made on the face of the certificate of title. The owner of a  
15 motorboat may present a valid out-of-state certificate of title  
16 issued to such owner for such motorboat with a notation of lien on  
17 such certificate of title and the prescribed fee to the county ~~clerk,~~  
18 ~~designated county official,~~ treasurer or department and have the  
19 notation of lien made on the new certificate of title issued pursuant  
20 to section 37-1278 without presenting a copy of the lien instrument.  
21 The county ~~clerk, the designated county official,~~ treasurer or the  
22 department shall enter the notation and the date thereof over the  
23 signature of the person making the notation and the seal of office.  
24 If noted by a county ~~clerk or designated county official,~~ treasurer,  
25 he or she shall on that day notify the department which shall note

1 the lien on its records. The county clerk, ~~the designated county~~  
2 ~~official,~~ treasurer or the department shall also indicate by  
3 appropriate notation and on such instrument itself the fact that the  
4 lien has been noted on the certificate of title.

5 (5) The county clerk, ~~the designated county official,~~  
6 treasurer or the department, upon receipt of a lien instrument duly  
7 signed by the owner in the manner prescribed by law governing such  
8 lien instruments together with the fee prescribed for notation of  
9 lien, shall notify the first lienholder to deliver to the county  
10 clerk, ~~the designated county official,~~ treasurer or the department,  
11 within fifteen days from the date of notice, the certificate of title  
12 to permit notation of such other lien and, after notation of such  
13 other lien, the county clerk, ~~the designated county official,~~  
14 treasurer or the department shall deliver the certificate of title to  
15 the first lienholder. The holder of a certificate of title who  
16 refuses to deliver a certificate of title to the county clerk, ~~the~~  
17 ~~designated county official,~~ treasurer or the department for the  
18 purpose of showing such other lien on the certificate of title within  
19 fifteen days from the date when notified to do so shall be liable for  
20 damages to such other lienholder for the amount of damages such other  
21 lienholder suffered by reason of the holder of the certificate of  
22 title refusing to permit the showing of such lien on the certificate  
23 of title.

24 (6) Beginning on the implementation date of the  
25 electronic title and lien system, upon receipt of a subsequent lien

1 instrument duly signed by the owner in the manner prescribed by law  
2 governing such lien instruments or a notice of lien filed  
3 electronically, together with an application for notation of the  
4 subsequent lien, the fee prescribed in section 37-1287, and, if a  
5 printed certificate of title exists, the presentation of the  
6 certificate of title, the county ~~clerk, designated county official,~~  
7 treasurer or department shall make notation of such other lien. If  
8 the certificate of title is not an electronic certificate of title  
9 record, the county ~~clerk, designated county official,~~ treasurer or  
10 department, upon receipt of a lien instrument duly signed by the  
11 owner in the manner prescribed by law governing such lien instruments  
12 together with the fee prescribed for notation of lien, shall notify  
13 the first lienholder to deliver to the county ~~clerk, designated~~  
14 ~~county official,~~ treasurer or department, within fifteen days after  
15 the date of notice, the certificate of title to permit notation of  
16 such other lien. After such notation of lien, the lien shall become  
17 part of the electronic certificate of title record created by the  
18 county ~~clerk, designated county official,~~ treasurer or department  
19 which is maintained on the electronic title and lien system. The  
20 holder of a certificate of title who refuses to deliver a certificate  
21 of title to the county ~~clerk, designated county official,~~ treasurer  
22 or department for the purpose of noting such other lien on such  
23 certificate of title within fifteen days after the date when notified  
24 to do so shall be liable for damages to such other lienholder for the  
25 amount of damages such other lienholder suffered by reason of the

1 holder of the certificate of title refusing to permit the noting of  
2 such lien on the certificate of title.

3 (7) When the lien is discharged, the holder shall, within  
4 fifteen days after payment is received, note a cancellation of the  
5 lien on the face of the certificate of title over his, her, or its  
6 signature and deliver the certificate of title to the county ~~clerk,~~  
7 ~~the designated county official,~~ treasurer or the department which  
8 shall note the cancellation of the lien on the face of the  
9 certificate of title and on the records of the office. If delivered  
10 to a county ~~clerk or designated county official,~~ treasurer, he or she  
11 shall on that day notify the department which shall note the  
12 cancellation on its records. The county ~~clerk,~~ ~~the designated county~~  
13 ~~official,~~ treasurer or the department shall then return the  
14 certificate of title to the owner or as otherwise directed by the  
15 owner. The cancellation of the lien shall be noted on the certificate  
16 of title without charge. For an electronic certificate of title  
17 record, the lienholder shall, within fifteen days after payment is  
18 received when such lien is discharged, notify the department  
19 electronically or provide written notice of such lien release, in a  
20 manner prescribed by the department, to the county ~~clerk,~~ ~~designated~~  
21 ~~county official,~~ treasurer or department. The department shall note  
22 the cancellation of lien and, if no other liens exist, issue the  
23 certificate of title to the owner or as otherwise directed by the  
24 owner or lienholder. If the holder of the certificate of title cannot  
25 locate a lienholder, a lien may be discharged ten years after the

1 date of filing by presenting proof that thirty days have passed since  
2 the mailing of a written notice by certified mail, return receipt  
3 requested, to the last-known address of the lienholder.

4           Sec. 19. Section 37-1283, Revised Statutes Cumulative  
5 Supplement, 2010, is amended to read:

6           37-1283 (1) In the event of the transfer of ownership of  
7 a motorboat by operation of law as upon inheritance, devise, or  
8 bequest, order in bankruptcy, insolvency, replevin, or execution  
9 sale, (2) whenever a motorboat is sold to satisfy storage or repair  
10 charges, or (3) whenever repossession is had upon default in  
11 performance of the terms of a chattel mortgage, trust receipt,  
12 conditional sales contract, or other like agreement, the county ~~clerk~~  
13 ~~or designated county official treasurer~~ of the county in which the  
14 last certificate of title to the motorboat was issued or the  
15 Department of Motor Vehicles if the last certificate of title was  
16 issued by the department, upon the surrender of the prior certificate  
17 of title or the manufacturer's or importer's certificate, or when  
18 that is not possible, upon presentation of satisfactory proof of  
19 ownership and right of possession to the motorboat, and upon payment  
20 of the fee prescribed in section 37-1287 and the presentation of an  
21 application for certificate of title, may issue to the applicant a  
22 certificate of title thereto. If the prior certificate of title  
23 issued for the motorboat provided for joint ownership with right of  
24 survivorship, a new certificate of title shall be issued to a  
25 subsequent purchaser upon the assignment of the prior certificate of

1 title by the surviving owner and presentation of satisfactory proof  
2 of death of the deceased owner. Only an affidavit by the person or  
3 agent of the person to whom possession of the motorboat has so  
4 passed, setting forth facts entitling him or her to such possession  
5 and ownership, together with a copy of the journal entry, court  
6 order, or instrument upon which such claim of possession and  
7 ownership is founded shall be considered satisfactory proof of  
8 ownership and right of possession, except that if the applicant  
9 cannot produce such proof of ownership, he or she may submit to the  
10 department such evidence as he or she may have and the department may  
11 thereupon, if it finds the evidence sufficient, issue the certificate  
12 of title or authorize the county ~~clerk or designated county official~~  
13 treasurer to issue a certificate of title, as the case may be. If  
14 from the records in the office of the county ~~clerk, the designated~~  
15 ~~county official, treasurer~~ or the department there appear to be any  
16 liens on the motorboat, the certificate of title shall comply with  
17 section 37-1282 regarding the liens unless the application is  
18 accompanied by proper evidence of their satisfaction or extinction.

19 Sec. 20. Section 37-1284, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21 37-1284 In the event of a lost or destroyed certificate  
22 of title, the owner of the motorboat or the holder of a lien on the  
23 motorboat shall apply, upon a form prescribed by the Department of  
24 Motor Vehicles, to the county ~~clerk or designated county official~~  
25 treasurer of the county where the certificate of title was issued or,

1 if issued by the department, to the department, for a certified copy  
2 of the certificate of title and shall pay the fee prescribed by  
3 section 37-1287. The application shall be signed and sworn to by the  
4 person making the application. The county ~~clerk or designated county~~  
5 ~~official, treasurer,~~ with the approval of the department, or the  
6 department shall issue a certified copy of the certificate of title  
7 to the person entitled to receive the certificate of title. If the  
8 county ~~clerk's or designated county official's~~ treasurer's records of  
9 the title have been destroyed pursuant to section 37-1279, the county  
10 ~~clerk or designated county official~~ treasurer shall issue a duplicate  
11 certificate of title to the person entitled to receive the  
12 certificate upon such showing as the county ~~clerk or designated~~  
13 ~~county official~~ treasurer deems sufficient. If the applicant cannot  
14 produce such proof of ownership, he or she may apply directly to the  
15 department and submit such evidence as he or she may have, and the  
16 department may, if it finds the evidence sufficient, authorize the  
17 county ~~clerk or designated county official~~ treasurer to issue a  
18 duplicate certificate of title. The new purchaser shall be entitled  
19 to receive an original title upon presentation of the assigned  
20 duplicate copy of the certificate of title, properly assigned to the  
21 new purchaser, to the county ~~clerk or designated county official~~  
22 treasurer as prescribed in section 37-1278. Any purchaser of the  
23 motorboat may at the time of purchase require the seller of the  
24 motorboat to indemnify him or her and all subsequent purchasers of  
25 the motorboat against any loss which he, she, or they may suffer by

1 reason of any claim presented upon the original certificate. In the  
2 event of the recovery of the original certificate of title by the  
3 owner, he or she shall immediately surrender the certificate to the  
4 county clerk, ~~the designated county official,~~ treasurer or the  
5 department for cancellation.

6 Sec. 21. Section 37-1285, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 37-1285 Each owner of a motorboat and each person  
9 mentioned as owner in the last certificate of title, when the  
10 motorboat is dismantled, destroyed, or changed in such a manner that  
11 it loses its character as a motorboat or changed in such a manner  
12 that it is not the motorboat described in the certificate of title,  
13 shall surrender his or her certificate of title to the county clerk  
14 ~~or designated county official~~ treasurer of the county where the  
15 certificate of title was issued or, if issued by the Department of  
16 Motor Vehicles, to the department. If the certificate of title is  
17 surrendered to the county clerk ~~or designated county official,~~  
18 treasurer, he or she shall, with the consent of any holders of any  
19 liens noted on the certificate, enter a cancellation upon his or her  
20 records and shall notify the department of the cancellation. If the  
21 certificate is surrendered to the department, it shall, with the  
22 consent of any holder of any lien noted on the certificate, enter a  
23 cancellation upon its records. Upon cancellation of a certificate of  
24 title in the manner prescribed by this section, the county clerk ~~or~~  
25 ~~designated county official~~ treasurer and the department may cancel



1 and destroy all certificates and all memorandum certificates in that  
2 chain of title.

3           Sec. 22. Section 37-1286, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           37-1286 A certificate of title shall be printed upon  
6 safety security paper to be selected by the Department of Motor  
7 Vehicles. The certificate of title, manufacturer's statement of  
8 origin, and assignment of manufacturer's certificate shall be upon  
9 forms prescribed by the department and may include county of  
10 issuance, date of issuance, certificate of title number, previous  
11 certificate of title number, name and address of the owner,  
12 acquisition date, manufacturer's name, model year, hull  
13 identification number, hull material, propulsion, hull length,  
14 issuing county ~~clerk's or designated county official's~~ treasurer's  
15 signature and official seal, and sufficient space for the notation  
16 and release of liens, mortgages, or encumbrances, if any. If a  
17 motorboat does not have a hull identification number, the state shall  
18 assign a hull identification number.

19           An assignment of certificate of title shall appear on  
20 each certificate of title and shall include a statement that the  
21 owner of the motorboat assigns all his or her right, title, and  
22 interest in the motorboat, the name and address of the assignee, the  
23 name and address of the lienholder or secured party, if any, and the  
24 signature of the owner.

25           A reassignment by a dealer shall appear on each

1 certificate of title and shall include a statement that the dealer  
2 assigns all his or her right, title, and interest in the motorboat,  
3 the name and address of the assignee, the name and address of the  
4 lienholder or secured party, if any, and the signature of the dealer  
5 or designated representative. Reassignments shall be printed on the  
6 reverse side of each certificate of title as many times as  
7 convenient. The department may, with the approval of the Attorney  
8 General, require additional information on such forms.

9           The county ~~clerk or designated county official,~~  
10 treasurer, subject to the approval of the department, shall assign a  
11 distinguishing hull identification number to any homebuilt motorboat  
12 or any motorboat manufactured prior to November 1, 1972. Hull  
13 identification numbers shall be assigned and affixed in conformity  
14 with the Federal Boat Safety Act of 1971. The county ~~clerk or~~  
15 ~~designated county official~~ treasurer shall charge a nonrefundable fee  
16 of twenty dollars for each hull identification number and shall remit  
17 the fee to the department. The department shall remit the fees to the  
18 State Treasurer for credit to the Department of Motor Vehicles Cash  
19 Fund.

20           Sec. 23. Section 37-1287, Revised Statutes Supplement,  
21 2011, is amended to read:

22           37-1287 (1) The county ~~clerks, the designated county~~  
23 ~~officials,~~ treasurers or the Department of Motor Vehicles shall  
24 charge a fee of six dollars for each certificate of title and a fee  
25 of three dollars for each notation of any lien on a certificate of

1 title. The county clerks ~~or designated county officials~~ treasurers  
2 shall retain for the county four dollars of the six dollars charged  
3 for each certificate of title and two dollars for each notation of  
4 lien. The remaining amount of the fee charged for the certificate of  
5 title and notation of lien under this subsection shall be remitted to  
6 the State Treasurer for credit to the General Fund.

7 (2) The county clerks, ~~the designated county officials,~~  
8 treasurers or the department shall charge a fee of ten dollars for  
9 each replacement or duplicate copy of a certificate of title, and the  
10 duplicate copy issued shall show only those unreleased liens of  
11 record. Such fees shall be remitted by the county or the department  
12 to the State Treasurer for credit to the General Fund.

13 (3) In addition to the fees prescribed in subsections (1)  
14 and (2) of this section, the county clerks, ~~the designated county~~  
15 ~~officials,~~ treasurers or the department shall charge a fee of four  
16 dollars for each certificate of title, each replacement or duplicate  
17 copy of a certificate of title, and each notation of lien on a  
18 certificate of title. The county clerks, ~~the designated county~~  
19 ~~officials,~~ treasurers or the department shall remit the fee charged  
20 under this subsection to the State Treasurer for credit to the  
21 Department of Motor Vehicles Cash Fund.

22 (4) The county clerks ~~or designated county officials~~  
23 treasurers shall remit fees due the State Treasurer ~~for credit to the~~  
24 ~~General Fund~~ under this section monthly and not later than the  
25 fifteenth day of the month following collection. The county clerks ~~or~~

1 ~~designated county officials treasurers shall remit credit fees~~ not  
2 due to the State Treasurer ~~for credit to the General Fund~~ to their  
3 respective county ~~treasurers who shall credit the fees to the county~~  
4 general fund.

5           Sec. 24. Section 37-1289, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           37-1289 It shall be a Class III misdemeanor to (1)  
8 operate in this state a motorboat for which a certificate of title is  
9 required without having a certificate of title or upon which the  
10 certificate of title has been canceled, (2) acquire, purchase, hold,  
11 or display for sale a new motorboat without having obtained a  
12 manufacturer's or importer's certificate or a certificate of title  
13 therefor, (3) fail to surrender any certificate of title or any  
14 certificate of number upon cancellation of the certificate by the  
15 county clerk, ~~the designated county official, treasurer~~ or the  
16 Department of Motor Vehicles and notice thereof, (4) fail to  
17 surrender the certificate of title to the county clerk ~~or designated~~  
18 ~~county official treasurer~~ in case of the destruction or dismantling  
19 or change of a motorboat in such respect that it is not the motorboat  
20 described in the certificate of title, (5) purport to sell or  
21 transfer a motorboat without delivering to the purchaser or  
22 transferee of the motorboat a certificate of title if required or a  
23 manufacturer's or importer's certificate thereto duly assigned to the  
24 purchaser, (6) knowingly alter or deface a certificate of title, or  
25 (7) violate any of the other provisions of sections 37-1275 to

1 37-1287.

2           Sec. 25. Section 37-1291, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           37-1291 When an insurance company authorized to do  
5 business in Nebraska acquires a motorboat which has been properly  
6 titled and registered in a state other than Nebraska through payment  
7 of a total loss settlement on account of theft and the motorboat has  
8 not become unusable for transportation through damage and has not  
9 sustained any malfunction beyond reasonable maintenance and repair,  
10 the company shall obtain the certificate of title from the owner and  
11 may make application for a nontransferable certificate of title by  
12 surrendering the certificate of title to the county ~~clerk.~~ treasurer.  
13 A nontransferable certificate of title shall be issued in the same  
14 manner and for the same fee as provided for a certificate of title in  
15 sections 37-1275 to 37-1287 and shall be on a form prescribed by the  
16 Department of Motor Vehicles.

17           A motorboat which has a nontransferable certificate of  
18 title shall not be sold or otherwise transferred or disposed of  
19 without first obtaining a certificate of title under sections 37-1275  
20 to 37-1287.

21           When a nontransferable certificate of title is  
22 surrendered for a certificate of title, the application shall be  
23 accompanied by a statement from the insurance company stating that to  
24 the best of its knowledge the motorboat has not become unusable for  
25 transportation through damage and has not sustained any malfunction

1 beyond reasonable maintenance and repair. The statement shall not  
2 constitute or imply a warranty of condition to any subsequent  
3 purchaser or operator of the motorboat.

4 Sec. 26. Section 37-1293, Reissue Revised Statutes of  
5 Nebraska, is amended to read:

6 37-1293 When an insurance company acquires a salvage  
7 motorboat through payment of a total loss settlement on account of  
8 damage, the company shall obtain the certificate of title from the  
9 owner, surrender such certificate of title to the county ~~clerk,~~  
10 treasurer, and make application for a salvage branded certificate of  
11 title which shall be assigned when the company transfers ownership.  
12 An insurer shall take title to a salvage motorboat for which a total  
13 loss settlement is made unless the owner of the motorboat elects to  
14 retain the motorboat. If the owner elects to retain the motorboat,  
15 the insurance company shall notify the Department of Motor Vehicles  
16 of such fact in a format prescribed by the department. The department  
17 shall immediately enter the salvage brand onto the computerized  
18 record of the motorboat. The insurance company shall also notify the  
19 owner of the owner's responsibility to comply with this section. The  
20 owner shall, within thirty days after the settlement of the loss,  
21 forward the properly endorsed acceptable certificate of title to the  
22 county ~~clerk or designated county official in the county designated~~  
23 ~~in section 37-1214.~~ treasurer. The county ~~clerk or designated county~~  
24 ~~official~~ treasurer shall, upon receipt of the certificate of title,  
25 issue a salvage branded certificate of title for the motorboat.

1                   Sec. 27. Section 37-1296, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   37-1296 Any person who acquires ownership of a salvage  
4 motorboat, for which he or she does not obtain a salvage branded  
5 certificate of title, shall surrender the certificate of title to the  
6 county ~~clerk~~ treasurer and make application for a salvage branded  
7 certificate of title within thirty days after acquisition or prior to  
8 the sale or resale of the motorboat or any major component part of  
9 such motorboat or use of any major component part of the motorboat,  
10 whichever occurs earlier.

11                   Sec. 28. Section 60-142.03, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13                   60-142.03 (1) For purposes of this section, car club  
14 means an organization that has members with knowledge of and  
15 expertise pertaining to authentic vehicles and that has members with  
16 knowledge of and expertise pertaining to the restoration and  
17 preservation of specific makes and models of vehicles using  
18 replacement parts that are essentially the same in design and  
19 material to that originally supplied by the manufacturer for a  
20 specific year, make, and model of vehicle.

21                   (2) To become a recognized car club, a car club shall  
22 apply to the department. For a car club to become recognized, it must  
23 be a nonprofit organization with established bylaws and at least  
24 twenty members. The applicant shall provide a copy of the bylaws and  
25 a membership list to the department. The department shall determine

1 if a car club qualifies as a recognized car club. The determination  
2 of the department shall be final and nonappealable.

3 (3) A member of a recognized car club may apply to the  
4 department to become a qualified car club representative. Each  
5 qualified car club representative shall be designated by the  
6 president or director of the local chapter of the recognized car club  
7 of which he or she is a member. The department shall identify and  
8 maintain a list of qualified car club representatives. A qualified  
9 car club representative may apply to be placed on the list of  
10 qualified car club representatives by providing the department with  
11 his or her name, address, and telephone number, the name, address,  
12 and telephone number of the recognized car club he or she represents,  
13 a copy of the designation of the representative by the president or  
14 director of the local chapter of the recognized car club, and such  
15 other information as may be required by the department. The  
16 department may place a qualified car club representative on the list  
17 upon receipt of a completed application and may provide each  
18 representative with information for inspection of vehicles and parts.  
19 The determination of the department regarding designation of an  
20 individual as a qualified car club representative and placement on  
21 the list of qualified car club representatives shall be final and  
22 nonappealable. The department shall distribute the list to county  
23 ~~clerks and designated county officials.~~ treasurers.

24 (4) When a qualified car club representative inspects  
25 vehicles and replacement parts, he or she shall determine whether all



1 major component parts used in the assembly of a vehicle are original  
2 or essentially the same in design and material to that originally  
3 supplied by the manufacturer for the specific year, make, and model  
4 of vehicle, including the appropriate engine, body material, body  
5 shape, and other requirements as prescribed by the department. After  
6 such inspection, the representative shall provide the owner with a  
7 statement in the form prescribed by the department which includes the  
8 findings of the inspection. No qualified car club representative  
9 shall charge any fee for the inspection or the statement. No  
10 qualified car club representative shall provide a statement for any  
11 vehicle owned by such representative or any member of his or her  
12 immediate family.

13           (5) The director may summarily remove a person from the  
14 list of qualified car club representatives upon written notice. Such  
15 person may reapply for inclusion on the list upon presentation of  
16 suitable evidence satisfying the director that the cause for removal  
17 from the list has been corrected, eliminated, no longer exists, or  
18 will not affect or interfere with the person's judgment or  
19 qualifications for inspection of vehicles to determine whether or not  
20 any replacement parts are essentially the same in design and material  
21 to that originally supplied by the original manufacturer for the  
22 specific year, make, and model of vehicle.

23           (6) The department may adopt and promulgate rules and  
24 regulations to carry out this section.

25           Sec. 29. Section 60-144, Revised Statutes Supplement,

1 2011, is amended to read:

2           60-144 (1)(a) Except as provided in subdivisions (b),  
3 (c), and (d) of this subsection, the county ~~clerk or designated~~  
4 ~~county official~~ treasurer shall be responsible for issuing and filing  
5 certificates of title for vehicles, and each county shall issue and  
6 file such certificates of title using the vehicle titling and  
7 registration computer system prescribed by the department.  
8 Application for a certificate of title shall be made upon a form  
9 prescribed by the department. All applications shall be accompanied  
10 by the appropriate fee or fees.

11           (b) The department shall issue and file certificates of  
12 title for Nebraska-based fleet vehicles. Application for a  
13 certificate of title shall be made upon a form prescribed by the  
14 department. All applications shall be accompanied by the appropriate  
15 fee or fees.

16           (c) The department shall issue and file certificates of  
17 title for state-owned vehicles. Application for a certificate of  
18 title shall be made upon a form prescribed by the department. All  
19 applications shall be accompanied by the appropriate fee or fees.

20           (d) The department shall issue certificates of title  
21 pursuant to section 60-142.06. Application for a certificate of title  
22 shall be made upon a form prescribed by the department. All  
23 applications shall be accompanied by the appropriate fee or fees.

24           (2) If the owner of an all-terrain vehicle, a utility-  
25 type vehicle, or a minibike resides in Nebraska, the application

1 shall be filed with the county ~~clerk or designated county official~~  
2 treasurer of the county in which the owner resides.

3 (3)(a) Except as otherwise provided in subdivision (b) of  
4 this subsection, if a vehicle, other than an all-terrain vehicle, a  
5 utility-type vehicle, or a minibike, has situs in Nebraska, the  
6 application shall be filed with the county ~~clerk or designated county~~  
7 ~~official~~ treasurer of the county in which the vehicle has situs.

8 (b) If a motor vehicle dealer licensed under the Motor  
9 Vehicle Industry Regulation Act, applies for a certificate of title  
10 for a vehicle, the application may be filed with the county ~~clerk or~~  
11 ~~designated county official~~ treasurer of any county.

12 (4) If the owner of a vehicle is a nonresident, the  
13 application shall be filed in the county in which the transaction is  
14 consummated.

15 (5) The application shall be filed within thirty days  
16 after the delivery of the vehicle.

17 (6) All applicants registering a vehicle pursuant to  
18 section 60-3,198 shall file the application for a certificate of  
19 title with the Division of Motor Carrier Services of the department.  
20 The division shall deliver the certificate to the applicant if there  
21 are no liens on the vehicle. If there are one or more liens on the  
22 vehicle, the certificate of title shall be handled as provided in  
23 section 60-164. All certificates of title issued by the division  
24 shall be issued in the manner prescribed for the county ~~clerk or~~  
25 ~~designated county official~~ treasurer in section 60-152.

1                   Sec. 30. Section 60-146, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   60-146 (1) An application for a certificate of title for  
4 a vehicle shall include a statement that an identification inspection  
5 has been conducted on the vehicle unless (a) the title sought is a  
6 salvage branded certificate of title or a nontransferable certificate  
7 of title, (b) the surrendered ownership document is a Nebraska  
8 certificate of title, a manufacturer's statement of origin, an  
9 importer's statement of origin, a United States Government  
10 Certificate of Release of a vehicle, or a nontransferable certificate  
11 of title, (c) the application contains a statement that the vehicle  
12 is to be registered under section 60-3,198, (d) the vehicle is a  
13 cabin trailer, (e) the title sought is the first title for the  
14 vehicle sold directly by the manufacturer of the vehicle to a dealer  
15 franchised by the manufacturer, or (f) the vehicle was sold at an  
16 auction authorized by the manufacturer and purchased by a dealer  
17 franchised by the manufacturer of the vehicle.

18                   (2) The department shall prescribe a form to be executed  
19 by a dealer and submitted with an application for a certificate of  
20 title for vehicles exempt from inspection pursuant to subdivision (1)  
21 (e) or (f) of this section. The form shall clearly identify the  
22 vehicle and state under penalty of law that the vehicle is exempt  
23 from inspection.

24                   (3) The statement that an identification inspection has  
25 been conducted shall be furnished by the county sheriff of any county

1 or by any other holder of a certificate of training issued pursuant  
2 to section 60-183, shall be in a format as determined by the  
3 department, and shall expire ninety days after the date of the  
4 inspection. The county ~~clerk or designated county official~~ treasurer  
5 shall accept a certificate of inspection, approved by the  
6 superintendent, from an officer of a state police agency of another  
7 state.

8 (4) The identification inspection shall include  
9 examination and notation of the then current odometer reading, if  
10 any, and a comparison of the vehicle identification number with the  
11 number listed on the ownership records, except that if a lien is  
12 registered against a vehicle and recorded on the vehicle's ownership  
13 records, the county ~~clerk or designated county official~~ treasurer  
14 shall provide a copy of the ownership records for use in making such  
15 comparison. If such numbers are not identical, if there is reason to  
16 believe further inspection is necessary, or if the inspection is for  
17 a Nebraska assigned number, the person performing the inspection  
18 shall make a further inspection of the vehicle which may include, but  
19 shall not be limited to, examination of other identifying numbers  
20 placed on the vehicle by the manufacturer and an inquiry into the  
21 numbering system used by the state issuing such ownership records to  
22 determine ownership of a vehicle. The identification inspection shall  
23 also include a statement that the vehicle identification number has  
24 been checked for entry in the National Crime Information Center and  
25 the Nebraska Crime Information Service. In the case of an assembled

1 vehicle, the identification inspection shall include, but not be  
2 limited to, an examination of the records showing the date of receipt  
3 and source of each major component part. No identification inspection  
4 shall be conducted unless all major component parts are properly  
5 attached to the vehicle in the correct location.

6 (5) If there is cause to believe that odometer fraud  
7 exists, written notification shall be given to the office of the  
8 Attorney General. If after such inspection the sheriff or his or her  
9 designee determines that the vehicle is not the vehicle described by  
10 the ownership records, no statement shall be issued.

11 (6) The county treasurer or the department,~~county clerk,~~  
12 ~~or designated county official~~ may also request an identification  
13 inspection of a vehicle to determine if it meets the definition of  
14 motor vehicle as defined in section 60-123.

15 Sec. 31. Section 60-147, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17 60-147 (1) An application for a certificate of title for  
18 a mobile home or cabin trailer shall be accompanied by a certificate  
19 that states that sales or use tax has been paid on the purchase of  
20 the mobile home or cabin trailer or that the transfer of title was  
21 exempt from sales and use taxes. The county ~~clerk or designated~~  
22 ~~county official~~ treasurer shall issue a certificate of title for a  
23 mobile home or cabin trailer but shall not deliver the certificate of  
24 title unless the certificate required under this subsection  
25 accompanies the application for certificate of title for the mobile

1 home or cabin trailer, except that the failure of the application to  
2 be accompanied by such certificate shall not prevent the notation of  
3 a lien on the certificate of title to the mobile home or cabin  
4 trailer pursuant to section 60-164.

5 (2) An application for a certificate of title to a mobile  
6 home shall be accompanied by a mobile home transfer statement  
7 prescribed by the Tax Commissioner. The mobile home transfer  
8 statement shall be filed by the applicant with the county ~~clerk or~~  
9 ~~designated county official~~ treasurer of the county of application for  
10 title. The county ~~clerk or designated county official~~ treasurer shall  
11 issue a certificate of title to a mobile home but shall not deliver  
12 the certificate of title unless the mobile home transfer statement  
13 accompanies the application for title, except that the failure to  
14 provide the mobile home transfer statement shall not prevent the  
15 notation of a lien on the certificate of title to the mobile home  
16 pursuant to section 60-164 and delivery to the holder of the first  
17 lien.

18 Sec. 32. Section 60-148, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 60-148 (1) Whenever a person applies for a certificate of  
21 title for a vehicle, the department shall assign a distinguishing  
22 identification number to the vehicle if the vehicle identification  
23 number is destroyed, obliterated, or missing. The owner of such a  
24 vehicle to which such number is assigned shall have such number  
25 affixed to such vehicle as provided in subsection (2) of this section

1 and sign an affidavit on a form prepared by the department that such  
2 number has been attached. Before the certificate of title for an  
3 assigned number is released to the applicant by the county ~~clerk or~~  
4 ~~designated county official, treasurer,~~ the applicant shall also  
5 provide a statement that an inspection has been conducted.

6 (2) The department shall develop a metallic assigned  
7 vehicle identification number plate which can be permanently secured  
8 to a vehicle by rivets or a permanent sticker or other form of  
9 marking or identifying the vehicle with the distinguishing  
10 identification number as determined by the director. All  
11 distinguishing identification numbers shall contain seventeen  
12 characters in conformance with national standards. When the  
13 manufacturer's vehicle identification number is known, it shall be  
14 used by the department as the assigned number. In the case of an  
15 assembled all-terrain vehicle, utility-type vehicle, or minibike or  
16 assembled vehicle, the department shall use a distinguishing  
17 identification number. The department shall, upon application by an  
18 owner, provide the owner with a number plate or a permanent sticker  
19 or other form of marking or identification displaying a  
20 distinguishing identification number or the manufacturer's number.

21 (3) Any vehicle to which a distinguishing identification  
22 number is assigned shall be titled under such distinguishing  
23 identification number when titling of the vehicle is required under  
24 the Motor Vehicle Certificate of Title Act.

25 Sec. 33. Section 60-149, Reissue Revised Statutes of



1 Nebraska, is amended to read:

2           60-149 (1)(a) If a certificate of title has previously  
3 been issued for a vehicle in this state, the application for a new  
4 certificate of title shall be accompanied by the certificate of title  
5 duly assigned except as otherwise provided in the Motor Vehicle  
6 Certificate of Title Act.

7           (b) Except for manufactured homes or mobile homes as  
8 provided in subsection (2) of this section, if a certificate of title  
9 has not previously been issued for the vehicle in this state or if a  
10 certificate of title is unavailable pursuant to subsection (4) of  
11 section 52-1801, the application shall be accompanied by:

12           (i) A manufacturer's or importer's certificate except as  
13 otherwise provided in subdivision (vii) of this subdivision;

14           (ii) A duly certified copy of the manufacturer's or  
15 importer's certificate;

16           (iii) An affidavit by the owner affirming ownership in  
17 the case of an all-terrain vehicle, a utility-type vehicle, or a  
18 minibike;

19           (iv) A certificate of title from another state;

20           (v) A court order issued by a court of record, a  
21 manufacturer's certificate of origin, or an assigned registration  
22 certificate, if the law of the state from which the vehicle was  
23 brought into this state does not have a certificate of title law;

24           (vi) Documentation prescribed in section 60-142.01,  
25 60-142.02, 60-142.04, or 60-142.05; or

1           (vii) A manufacturer's or importer's certificate and an  
2 affidavit by the owner affirming ownership in the case of a  
3 minitruck.

4           (c) If the application for a certificate of title in this  
5 state is accompanied by a valid certificate of title issued by  
6 another state which meets that state's requirements for transfer of  
7 ownership, then the application may be accepted by this state.

8           (d) If a certificate of title has not previously been  
9 issued for the vehicle in this state and the applicant is unable to  
10 provide such documentation, the applicant may apply for a bonded  
11 certificate of title as prescribed in section 60-167.

12           (2)(a) If the application for a certificate of title for  
13 a manufactured home or a mobile home is being made in accordance with  
14 subdivision (4)(b) of section 60-137 or if the certificate of title  
15 for a manufactured home or a mobile home is unavailable pursuant to  
16 section 52-1801, the application shall be accompanied by proof of  
17 ownership in the form of:

18           (i) A duly assigned manufacturer's or importer's  
19 certificate;

20           (ii) A certificate of title from another state;

21           (iii) A court order issued by a court of record;

22           (iv) Evidence of ownership as provided for in section  
23 30-24,125, 52-601.01 to 52-605, 60-1901 to 60-1911, or 60-2401 to  
24 60-2411; or

25           (v) Assessment records for the manufactured home or

1 mobile home from the county assessor and an affidavit by the owner  
2 affirming ownership.

3 (b) If the applicant cannot produce proof of ownership  
4 described in subdivision (a) of this subsection, he or she may submit  
5 to the department such evidence as he or she may have, and the  
6 department may thereupon, if it finds the evidence sufficient, issue  
7 the certificate of title or authorize the county ~~clerk or designated~~  
8 ~~county official~~ treasurer to issue a certificate of title, as the  
9 case may be.

10 (3) For purposes of this section, certificate of title  
11 includes a salvage certificate, a salvage branded certificate of  
12 title, or any other document of ownership issued by another state or  
13 jurisdiction for a salvage vehicle. Only a salvage branded  
14 certificate of title shall be issued to any vehicle conveyed upon a  
15 salvage certificate, a salvage branded certificate of title, or any  
16 other document of ownership issued by another state or jurisdiction  
17 for a salvage vehicle.

18 (4) The county ~~clerk or designated county official~~  
19 treasurer shall retain the evidence of title presented by the  
20 applicant and on which the certificate of title is issued.

21 Sec. 34. Section 60-150, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 60-150 The county ~~clerk or designated county official~~  
24 treasurer shall use reasonable diligence in ascertaining whether or  
25 not the statements in the application for a certificate of title are

1 true by checking the application and documents accompanying the same  
 2 with the records available. If he or she is satisfied that the  
 3 applicant is the owner of such vehicle and that the application is in  
 4 the proper form, the county ~~clerk or designated county official~~  
 5 treasurer shall issue a certificate of title over his or her  
 6 signature and sealed with the appropriate seal.

7           Sec. 35. Section 60-152, Reissue Revised Statutes of  
 8 Nebraska, is amended to read:

9           60-152 (1) The county ~~clerk or designated county official~~  
 10 treasurer shall issue a certificate of title for a vehicle in  
 11 duplicate and retain one copy in his or her office. An electronic  
 12 copy, in a form prescribed by the department, shall be transmitted on  
 13 the day of issuance to the department. The county ~~clerk or designated~~  
 14 ~~county official~~ treasurer shall sign and affix the appropriate seal  
 15 to the original certificate of title and, if there are no liens on  
 16 the vehicle, deliver the certificate to the applicant. If there are  
 17 one or more liens on the vehicle, the certificate of title shall be  
 18 handled as provided in section 60-164 or 60-165.

19           (2) The ~~county clerks or county~~ treasurers of the various  
 20 counties shall adopt a circular seal with the words ~~County Clerk~~  
 21 ~~of .....~~ (insert name) ~~County or~~ County Treasurer  
 22 of ..... (insert name) County thereon. Such seal shall be used  
 23 by the ~~county clerk or~~ county treasurer or the deputy or legal  
 24 authorized agent of such officer, without charge to the applicant, on  
 25 any certificate of title, application for certificate of title,

1 duplicate copy, assignment or reassignment, power of attorney,  
2 statement, or affidavit pertaining to the issuance of a Nebraska  
3 certificate of title. ~~The designated county official or the deputy or~~  
4 ~~legal authorized agent of such officer shall use the seal of the~~  
5 ~~county, without charge to the applicant, on any such document.~~

6 (3) The department shall prescribe a uniform method of  
7 numbering certificates of title.

8 (4) The county clerk ~~or designated county official~~  
9 treasurer shall (a) file all certificates of title according to rules  
10 and regulations adopted and promulgated by the department, (b)  
11 maintain in the office indices for such certificates of title, (c) be  
12 authorized to destroy all previous records five years after a  
13 subsequent transfer has been made on a vehicle, and (d) be authorized  
14 to destroy all certificates of title and all supporting records and  
15 documents which have been on file for a period of five years or more  
16 from the date of filing the certificate or a notation of lien,  
17 whichever occurs later.

18 Sec. 36. Section 60-153, Revised Statutes Supplement,  
19 2011, is amended to read:

20 60-153 (1) A certificate of title shall be printed upon  
21 safety security paper to be selected by the department. The  
22 certificate of title, manufacturer's statement of origin, and  
23 assignment of manufacturer's certificate shall be upon forms  
24 prescribed by the department and may include, but shall not be  
25 limited to, county of issuance, date of issuance, certificate of

1 title number, previous certificate of title number, vehicle  
2 identification number, year, make, model, and body type of the  
3 vehicle, name and residential and mailing address of the owner,  
4 acquisition date, issuing county ~~clerk's or designated county~~  
5 ~~official's~~ treasurer's signature and official seal, and sufficient  
6 space for the notation and release of liens, mortgages, or  
7 encumbrances, if any. A certificate of title issued on or after  
8 September 1, 2007, shall include the words "void if altered". A  
9 certificate of title that is altered shall be deemed a mutilated  
10 certificate of title. The certificate of title of an all-terrain  
11 vehicle, utility-type vehicle, or minibike shall include the words  
12 "not to be registered for road use".

13 (2) An assignment of certificate of title shall appear on  
14 each certificate of title and shall include, but not be limited to, a  
15 statement that the owner of the vehicle assigns all his or her right,  
16 title, and interest in the vehicle, the name and address of the  
17 assignee, the name and address of the lienholder or secured party, if  
18 any, and the signature of the owner or the owner's parent, legal  
19 guardian, foster parent, or agent in the case of an owner who is a  
20 handicapped or disabled person as defined in section 60-331.02.

21 (3) A reassignment by a dealer shall appear on each  
22 certificate of title and shall include, but not be limited to, a  
23 statement that the dealer assigns all his or her right, title, and  
24 interest in the vehicle, the name and address of the assignee, the  
25 name and address of the lienholder or secured party, if any, and the

1 signature of the dealer or designated representative. Reassignments  
2 shall be printed on the reverse side of each certificate of title as  
3 many times as convenient.

4 (4) The department may prescribe a secure power-of-  
5 attorney form and may contract with one or more persons to develop,  
6 provide, sell, and distribute secure power-of-attorney forms in the  
7 manner authorized or required by the federal Truth in Mileage Act of  
8 1986 and any other federal law or regulation. Any secure power-of-  
9 attorney form authorized pursuant to a contract shall conform to the  
10 terms of the contract and be in strict compliance with the  
11 requirements of the department.

12 Sec. 37. Section 60-161, Revised Statutes Supplement,  
13 2011, is amended to read:

14 60-161 The county ~~clerk or designated county official~~  
15 treasurer shall remit all funds due the State Treasurer under  
16 sections 60-154 to 60-160 monthly and not later than the fifteenth  
17 day of the month following collection. The ~~county clerk or designated~~  
18 ~~county official shall remit fees not due the State of Nebraska to the~~  
19 ~~respective county treasurer who shall credit the fees not due the~~  
20 State Treasurer to the county general fund.

21 Sec. 38. Section 60-162, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 60-162 (1) The department may adopt and promulgate rules  
24 and regulations to insure uniform and orderly operation of the Motor  
25 Vehicle Certificate of Title Act, and the county ~~clerk or designated~~

1 ~~county official~~ treasurer of each county shall conform to such rules  
2 and regulations and proceed at the direction of the department. The  
3 department shall also provide the county ~~clerks and designated county~~  
4 ~~officials~~ treasurers with the necessary training for the proper  
5 administration of the act.

6 (2) The department shall receive all instruments relating  
7 to vehicles forwarded to it by the county ~~clerks and designated~~  
8 ~~county officials~~ treasurers under the act and shall maintain indices  
9 covering the state at large for the instruments so received. These  
10 indices shall be by motor number or by an identification number and  
11 alphabetically by the owner's name and shall be for the state at  
12 large and not for individual counties.

13 (3) The department shall provide and furnish the forms  
14 required by the act, except manufacturers' or importers'  
15 certificates.

16 (4) The county ~~clerk or designated county official~~  
17 treasurer shall keep on hand a sufficient supply of blank forms  
18 which, except certificate of title forms, shall be furnished and  
19 distributed without charge to manufacturers, dealers, or other  
20 persons residing within the county.

21 Sec. 39. Section 60-163, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 60-163 (1) The department shall check with its records  
24 all duplicate certificates of title received from a county ~~clerk or~~  
25 ~~designated county official.~~ treasurer. If it appears that a



1 certificate of title has been improperly issued, the department shall  
2 cancel the same. Upon cancellation of any certificate of title, the  
3 department shall notify the county ~~clerk or designated county~~  
4 ~~official~~ treasurer who issued the same, and such county ~~clerk or~~  
5 ~~designated county official~~ treasurer shall thereupon enter the  
6 cancellation upon his or her records. The department shall also  
7 notify the person to whom such certificate of title was issued, as  
8 well as any lienholders appearing thereon, of the cancellation and  
9 shall demand the surrender of such certificate of title, but the  
10 cancellation shall not affect the validity of any lien noted thereon.  
11 The holder of such certificate of title shall return the same to the  
12 department forthwith.

13 (2) If a certificate of registration has been issued to  
14 the holder of a certificate of title so canceled, the department  
15 shall immediately cancel the same and demand the return of such  
16 certificate of registration and license plates or tags, and the  
17 holder of such certificate of registration and license plates or tags  
18 shall return the same to the department forthwith.

19 Sec. 40. Section 60-164, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21 60-164 (1) The department shall implement an electronic  
22 title and lien system for vehicles no later than January 1, 2011. The  
23 director shall designate the date for the implementation of the  
24 system. Beginning on the implementation date, the holder of a  
25 security interest, trust receipt, conditional sales contract, or

1 similar instrument regarding a vehicle may file a lien electronically  
2 as prescribed by the department. Beginning on the implementation  
3 date, upon receipt of an application for a certificate of title for a  
4 vehicle, any lien filed electronically shall become part of the  
5 electronic certificate of title record created by the county ~~clerk,~~  
6 ~~designated county official,~~ treasurer or department maintained on the  
7 electronic title and lien system. Beginning on the implementation  
8 date, if an application for a certificate of title indicates that  
9 there is a lien or encumbrance on a vehicle or if a lien or notice of  
10 lien has been filed electronically, the department shall retain an  
11 electronic certificate of title record and shall note and cancel such  
12 liens electronically on the system. The department shall provide  
13 access to the electronic certificate of title records for motor  
14 vehicle dealers and lienholders who participate in the system by a  
15 method determined by the director.

16 (2) Except as provided in section 60-165, the provisions  
17 of article 9, Uniform Commercial Code, shall never be construed to  
18 apply to or to permit or require the deposit, filing, or other record  
19 whatsoever of a security agreement, conveyance intended to operate as  
20 a mortgage, trust receipt, conditional sales contract, or similar  
21 instrument or any copy of the same covering a vehicle. Any mortgage,  
22 conveyance intended to operate as a security agreement as provided by  
23 article 9, Uniform Commercial Code, trust receipt, conditional sales  
24 contract, or other similar instrument covering a vehicle, if such  
25 instrument is accompanied by delivery of such manufacturer's or

1 importer's certificate and followed by actual and continued  
2 possession of the same by the holder of such instrument or, in the  
3 case of a certificate of title, if a notation of the same has been  
4 made electronically as prescribed in subsection (1) of this section  
5 or by the county ~~clerk, designated county official,~~ treasurer or  
6 department on the face of the certificate of title or on the  
7 electronic certificate of title record, shall be valid as against the  
8 creditors of the debtor, whether armed with process or not, and  
9 subsequent purchasers, secured parties, and other lienholders or  
10 claimants but otherwise shall not be valid against them, except that  
11 during any period in which a vehicle is inventory, as defined in  
12 section 9-102, Uniform Commercial Code, held for sale by a person or  
13 corporation that is required to be licensed as provided in the Motor  
14 Vehicle Industry Regulation Act and is in the business of selling  
15 such vehicles, the filing provisions of article 9, Uniform Commercial  
16 Code, as applied to inventory, shall apply to a security interest in  
17 such vehicle created by such person or corporation as debtor without  
18 the notation of lien on the certificate of title. A buyer of a  
19 vehicle at retail from a dealer required to be licensed as provided  
20 in the Motor Vehicle Industry Regulation Act shall take such vehicle  
21 free of any security interest. A purchase-money security interest, as  
22 defined in section 9-103, Uniform Commercial Code, in a vehicle is  
23 perfected against the rights of judicial lien creditors and execution  
24 creditors on and after the date the purchase-money security interest  
25 attaches.

1                   (3) Subject to subsections (1) and (2) of this section,  
2 all liens, security agreements, and encumbrances noted upon a  
3 certificate of title or an electronic certificate of title record and  
4 all liens noted electronically as prescribed in subsection (1) of  
5 this section shall take priority according to the order of time in  
6 which the same are noted by the county clerk, ~~designated county~~  
7 ~~official, treasurer~~ or department. Exposure for sale of any vehicle  
8 by the owner thereof with the knowledge or with the knowledge and  
9 consent of the holder of any lien, security agreement, or encumbrance  
10 on such vehicle shall not render the same void or ineffective as  
11 against the creditors of such owner or holder of subsequent liens,  
12 security agreements, or encumbrances upon such vehicle.

13                   (4) The holder of a security agreement, trust receipt,  
14 conditional sales contract, or similar instrument, upon presentation  
15 of such instrument to the department, or to any county clerk ~~or~~  
16 ~~designated county official, treasurer,~~ together with the certificate  
17 of title and the fee prescribed for notation of lien, may have a  
18 notation of such lien made on the face of such certificate of title.  
19 The owner of a vehicle may present a valid out-of-state certificate  
20 of title issued to such owner for such vehicle with a notation of  
21 lien on such certificate of title and the prescribed fee to the  
22 county clerk, ~~designated county official, treasurer~~ or department and  
23 have the notation of lien made on the new certificate of title issued  
24 pursuant to section 60-144 without presenting a copy of the lien  
25 instrument. The county clerk ~~or designated county official~~ treasurer

1 or the department shall enter the notation and the date thereof over  
2 the signature of the person making the notation and the seal of the  
3 office. If noted by a county ~~clerk or designated county official,~~  
4 treasurer, he or she shall on that day notify the department which  
5 shall note the lien on its records. The county ~~clerk or designated~~  
6 ~~county official~~ treasurer or the department shall also indicate by  
7 appropriate notation and on such instrument itself the fact that such  
8 lien has been noted on the certificate of title.

9 (5) A transaction does not create a sale or a security  
10 interest in a vehicle, other than an all-terrain vehicle, a utility-  
11 type vehicle, or a minibike, merely because it provides that the  
12 rental price is permitted or required to be adjusted under the  
13 agreement either upward or downward by reference to the amount  
14 realized upon sale or other disposition of the vehicle.

15 (6) The county ~~clerk or designated county official~~  
16 treasurer or the department, upon receipt of a lien instrument duly  
17 signed by the owner in the manner prescribed by law governing such  
18 lien instruments together with the fee prescribed for notation of  
19 lien, shall notify the first lienholder to deliver to the county  
20 ~~clerk or designated county official~~ treasurer or the department,  
21 within fifteen days after the date of notice, the certificate of  
22 title to permit notation of such other lien and, after notation of  
23 such other lien, the county ~~clerk or designated county official~~  
24 treasurer or the department shall deliver the certificate of title to  
25 the first lienholder. The holder of a certificate of title who

1 refuses to deliver a certificate of title to the county clerk ~~or~~  
2 ~~designated county official~~ treasurer or the department for the  
3 purpose of showing such other lien on such certificate of title  
4 within fifteen days after the date of notice shall be liable for  
5 damages to such other lienholder for the amount of damages such other  
6 lienholder suffered by reason of the holder of the certificate of  
7 title refusing to permit the showing of such lien on the certificate  
8 of title.

9 (7) Beginning on the implementation date of the  
10 electronic title and lien system, upon receipt of a subsequent lien  
11 instrument duly signed by the owner in the manner prescribed by law  
12 governing such lien instruments or a notice of lien filed  
13 electronically, together with an application for notation of the  
14 subsequent lien, the fee prescribed in section 60-154, and, if a  
15 printed certificate of title exists, the presentation of the  
16 certificate of title, the county clerk, ~~designated county official,~~  
17 treasurer or department shall make notation of such other lien. If  
18 the certificate of title is not an electronic certificate of title  
19 record, the county clerk, ~~designated county official,~~ treasurer or  
20 department, upon receipt of a lien instrument duly signed by the  
21 owner in the manner prescribed by law governing such lien instruments  
22 together with the fee prescribed for notation of lien, shall notify  
23 the first lienholder to deliver to the county clerk, ~~designated~~  
24 ~~county official,~~ treasurer or department, within fifteen days after  
25 the date of notice, the certificate of title to permit notation of

1 such other lien. After such notation of lien, the lien shall become  
2 part of the electronic certificate of title record created by the  
3 county ~~clerk, designated county official, treasurer~~ or department  
4 which is maintained on the electronic title and lien system. The  
5 holder of a certificate of title who refuses to deliver a certificate  
6 of title to the county ~~clerk, designated county official, treasurer~~  
7 or department for the purpose of noting such other lien on such  
8 certificate of title within fifteen days after the date when notified  
9 to do so shall be liable for damages to such other lienholder for the  
10 amount of damages such other lienholder suffered by reason of the  
11 holder of the certificate of title refusing to permit the noting of  
12 such lien on the certificate of title.

13 (8) When a lien is discharged, the holder shall, within  
14 fifteen days after payment is received, note a cancellation of the  
15 lien on the certificate of title over his, her, or its signature and  
16 deliver the certificate of title to the county ~~clerk or designated~~  
17 ~~county official~~ treasurer or the department, which shall note the  
18 cancellation of the lien on the face of the certificate of title and  
19 on the records of such office. If delivered to a county ~~clerk or~~  
20 ~~designated county official, treasurer,~~ he or she shall on that day  
21 notify the department which shall note the cancellation on its  
22 records. The county ~~clerk or designated county official~~ treasurer or  
23 the department shall then return the certificate of title to the  
24 owner or as otherwise directed by the owner. The cancellation of lien  
25 shall be noted on the certificate of title without charge. For an

1 electronic certificate of title record, the lienholder shall, within  
2 fifteen days after payment is received when such lien is discharged,  
3 notify the department electronically or provide written notice of  
4 such lien release, in a manner prescribed by the department, to the  
5 county ~~clerk, designated county official,~~ treasurer or department.  
6 The department shall note the cancellation of lien and, if no other  
7 liens exist, issue the certificate of title to the owner or as  
8 otherwise directed by the owner or lienholder. If the holder of the  
9 title cannot locate a lienholder, a lien may be discharged ten years  
10 after the date of filing by presenting proof that thirty days have  
11 passed since the mailing of a written notice by certified mail,  
12 return receipt requested, to the last-known address of the  
13 lienholder.

14           Sec. 41. Section 60-166, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16           60-166 (1) In the event of (a) the transfer of ownership  
17 of a vehicle by operation of law as upon inheritance, devise, or  
18 bequest, order in bankruptcy, insolvency, replevin, or execution sale  
19 or as provided in sections 30-24,125, 52-601.01 to 52-605, 60-1901 to  
20 60-1911, and 60-2401 to 60-2411, (b) the engine of a vehicle being  
21 replaced by another engine, (c) a vehicle being sold to satisfy  
22 storage or repair charges, or (d) repossession being had upon default  
23 in performance of the terms of a chattel mortgage, trust receipt,  
24 conditional sales contract, or other like agreement, the county ~~clerk~~  
25 ~~or designated county official~~ treasurer of any county or the



1 department, if the last certificate of title was issued by the  
2 department, upon the surrender of the prior certificate of title or  
3 the manufacturer's or importer's certificate, or when that is not  
4 possible, upon presentation of satisfactory proof of ownership and  
5 right of possession to such vehicle, and upon payment of the  
6 appropriate fee and the presentation of an application for  
7 certificate of title, may issue to the applicant a certificate of  
8 title thereto. If the prior certificate of title issued for such  
9 vehicle provided for joint ownership with right of survivorship, a  
10 new certificate of title shall be issued to a subsequent purchaser  
11 upon the assignment of the prior certificate of title by the  
12 surviving owner and presentation of satisfactory proof of death of  
13 the deceased owner. Only an affidavit by the person or agent of the  
14 person to whom possession of such vehicle has so passed, setting  
15 forth facts entitling him or her to such possession and ownership,  
16 together with a copy of the journal entry, court order, or instrument  
17 upon which such claim of possession and ownership is founded, shall  
18 be considered satisfactory proof of ownership and right of  
19 possession, except that if the applicant cannot produce such proof of  
20 ownership, he or she may submit to the department such evidence as he  
21 or she may have, and the department may thereupon, if it finds the  
22 evidence sufficient, issue the certificate of title or authorize the  
23 county ~~clerk or designated county official~~ treasurer to issue a  
24 certificate of title, as the case may be.

25 (2) If from the records in the office of the county ~~clerk~~

1 ~~or designated county official treasurer~~ or the department there  
2 appear to be any liens on such vehicle, such certificate of title  
3 shall comply with section 60-164 or 60-165 regarding such liens  
4 unless the application is accompanied by proper evidence of their  
5 satisfaction or extinction.

6           Sec. 42. Section 60-168, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8           60-168 (1) In the event of a lost or mutilated  
9 certificate of title, the owner of the vehicle or the holder of a  
10 lien on the vehicle shall apply, upon a form prescribed by the  
11 department, to the department, if the certificate of title was issued  
12 by the department, or to any county ~~clerk or designated county~~  
13 ~~official treasurer~~ for a duplicate certificate of title and shall pay  
14 the fee prescribed by section 60-156. The application shall be signed  
15 and sworn to by the person making the application or a person  
16 authorized to sign under section 60-151. Thereupon the county ~~clerk~~  
17 ~~or designated county official, treasurer,~~ with the approval of the  
18 department, or the department shall issue a duplicate certificate of  
19 title to the person entitled to receive the certificate of title. If  
20 the records of the title have been destroyed pursuant to section  
21 60-152, the county ~~clerk or designated county official treasurer~~  
22 shall issue a duplicate certificate of title to the person entitled  
23 to receive the same upon such showing as the county ~~clerk or~~  
24 ~~designated county official treasurer~~ may deem sufficient. If the  
25 applicant cannot produce such proof of ownership, he or she may apply

1 directly to the department and submit such evidence as he or she may  
2 have, and the department may, if it finds the evidence sufficient,  
3 authorize the county ~~clerk or designated county official~~ treasurer to  
4 issue a duplicate certificate of title. A duplicate certificate of  
5 title so issued shall show only those unreleased liens of record. The  
6 new purchaser shall be entitled to receive an original certificate of  
7 title upon presentation of the assigned duplicate copy of the  
8 certificate of title, properly assigned to the new purchaser, to the  
9 county ~~clerk or designated county official~~ treasurer prescribed in  
10 section 60-144.

11 (2) Any purchaser of a vehicle for which a certificate of  
12 title was lost or mutilated may at the time of purchase require the  
13 seller of the same to indemnify him or her and all subsequent  
14 purchasers of the vehicle against any loss which he, she, or they may  
15 suffer by reason of any claim presented upon the original  
16 certificate. In the event of the recovery of the original certificate  
17 of title by the owner, he or she shall forthwith surrender the same  
18 to the county ~~clerk or designated county official~~ treasurer or the  
19 department for cancellation.

20 Sec. 43. Section 60-168.01, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 60-168.01 The department, upon receipt of clear and  
23 convincing evidence of a failure to note a required brand or failure  
24 to note a lien on a certificate of title, shall notify the holder of  
25 such certificate of title to deliver to the county ~~clerk or~~

1 ~~designated county official~~ treasurer or the department, within  
2 fifteen days after the date on the notice, such certificate of title  
3 to permit the noting of such brand or lien. After notation, the  
4 county ~~clerk or designated county official~~ treasurer or the  
5 department shall deliver the corrected certificate of title to the  
6 holder as provided by section 60-152. If a holder fails to deliver a  
7 certificate of title to the county ~~clerk or designated county~~  
8 ~~official~~ treasurer or to the department, within fifteen days after  
9 the date on the notice for the purpose of noting such brand or lien  
10 on the certificate of title, the department shall cancel the  
11 certificate of title. This section does not apply when noting a lien  
12 in accordance with subsection (6) of section 60-164.

13           Sec. 44. Section 60-169, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           60-169 (1)(a) Except as otherwise provided in subdivision  
16 (b) of this subsection, each owner of a vehicle and each person  
17 mentioned as owner in the last certificate of title, when the vehicle  
18 is dismantled, destroyed, or changed in such a manner that it loses  
19 its character as a vehicle or changed in such a manner that it is not  
20 the vehicle described in the certificate of title, shall surrender  
21 his or her certificate of title to the county ~~clerk or designated~~  
22 ~~county official~~ treasurer of the county where such certificate of  
23 title was issued or, if issued by the department, to the department.  
24 If the certificate of title is surrendered to the county ~~clerk or~~  
25 ~~designated county official~~, treasurer, he or she shall, with the

1 consent of any holders of any liens noted thereon, enter a  
2 cancellation upon his or her records and shall notify the department  
3 of such cancellation. If the certificate is surrendered to the  
4 department, it shall, with the consent of any holder of any lien  
5 noted thereon, enter a cancellation upon its records.

6 (b)(i) In the case of a mobile home or manufactured home  
7 for which a certificate of title has been issued, if such mobile home  
8 or manufactured home is affixed to real property in which each owner  
9 of the mobile home or manufactured home has any ownership interest,  
10 the certificate of title may be surrendered for cancellation to the  
11 county ~~clerk or designated county official~~ treasurer of the county  
12 where such certificate of title is issued or, if issued by the  
13 department, to the department, if at the time of surrender the owner  
14 submits to the county ~~clerk, the designated county official,~~  
15 treasurer or the department an affidavit of affixture on a form  
16 provided by the department that contains all of the following, as  
17 applicable:

18 (A) The names and addresses of all of the owners of  
19 record of the mobile home or manufactured home;

20 (B) A description of the mobile home or manufactured home  
21 that includes the name of the manufacturer, the year of manufacture,  
22 the model, and the manufacturer's serial number;

23 (C) The legal description of the real property upon which  
24 the mobile home or manufactured home is affixed and the names of all  
25 of the owners of record of the real property;

1           (D) A statement that the mobile home or manufactured home  
2 is affixed to the real property;

3           (E) The written consent of each holder of a lien duly  
4 noted on the certificate of title to the release of such lien and the  
5 cancellation of the certificate of title;

6           (F) A copy of the certificate of title surrendered for  
7 cancellation; and

8           (G) The name and address of an owner, a financial  
9 institution, or another entity to which notice of cancellation of the  
10 certificate of title may be delivered.

11           (ii) The person submitting an affidavit of affixture  
12 pursuant to subdivision (b)(i) of this subsection shall swear or  
13 affirm that all statements in the affidavit are true and material and  
14 further acknowledge that any false statement in the affidavit may  
15 subject the person to penalties relating to perjury under section  
16 28-915.

17           (2) If a certificate of title of a mobile home or  
18 manufactured home is surrendered to the county ~~clerk or designated~~  
19 ~~county official, treasurer,~~ along with the affidavit required by  
20 subdivision (1)(b) of this section, he or she shall enter a  
21 cancellation upon his or her records, notify the department of such  
22 cancellation, forward a duplicate original of the affidavit to the  
23 department, and deliver a duplicate original of the executed  
24 affidavit under subdivision (1)(b) of this section to the register of  
25 deeds for the county in which the real property is located to be

1 filed by the register of deeds. The county ~~clerk or designated county~~  
2 ~~official~~ treasurer shall be entitled to collect fees from the person  
3 submitting the affidavit in accordance with sections 33-109 and  
4 33-112 to cover the costs of filing such affidavit. If the  
5 certificate of title is surrendered to the department, along with the  
6 affidavit required by subdivision (1)(b) of this section, the  
7 department shall enter a cancellation upon its records and deliver a  
8 duplicate original of the executed affidavit under subdivision (1)(b)  
9 of this section to the register of deeds for the county in which the  
10 real property is located to be filed by the register of deeds. The  
11 department shall be entitled to collect fees from the person  
12 submitting the affidavit in accordance with sections 33-109 and  
13 33-112 to cover the costs of filing such affidavit. Following the  
14 cancellation of a certificate of title for a mobile home or  
15 manufactured home, neither the county ~~clerk, the designated county~~  
16 ~~official, treasurer~~ nor the department shall issue a certificate of  
17 title for such mobile home or manufactured home, except as provided  
18 in subsection (5) of this section.

19 (3) If a mobile home or manufactured home is affixed to  
20 real estate before June 1, 2006, a person who is the holder of a lien  
21 or security interest in both the mobile home or manufactured home and  
22 the real estate to which it is affixed on such date may enforce its  
23 liens or security interests by accepting a deed in lieu of  
24 foreclosure or in the manner provided by law for enforcing liens on  
25 the real estate.

1           (4) A mobile home or manufactured home for which the  
2 certificate of title has been canceled and for which an affidavit of  
3 affixture has been duly recorded pursuant to subsection (2) of this  
4 section shall be treated as part of the real estate upon which such  
5 mobile home or manufactured home is located. Any lien thereon shall  
6 be perfected and enforced in the same manner as a lien on real  
7 estate. The owner of such mobile home or manufactured home may convey  
8 ownership of the mobile home or manufactured home only as a part of  
9 the real estate to which it is affixed.

10           (5)(a) If each owner of both the mobile home or  
11 manufactured home and the real estate described in subdivision (1)(b)  
12 of this section intends to detach the mobile home or manufactured  
13 home from the real estate, the owner shall do both of the following:  
14 (i) Before detaching the mobile home or manufactured home, record an  
15 affidavit of detachment in the office of the register of deeds in the  
16 county in which the affidavit is recorded under subdivision (1)(b) of  
17 this section; and (ii) apply for a certificate of title for the  
18 mobile home or manufactured home pursuant to section 60-147.

19           (b) The affidavit of detachment shall contain all of the  
20 following:

21           (i) The names and addresses of all of the owners of  
22 record of the mobile home or manufactured home;

23           (ii) A description of the mobile home or manufactured  
24 home that includes the name of the manufacturer, the year of  
25 manufacture, the model, and the manufacturer's serial number;



1                   (iii) The legal description of the real estate from which  
2 the mobile home or manufactured home is to be detached and the names  
3 of all of the owners of record of the real estate;

4                   (iv) A statement that the mobile home or manufactured  
5 home is to be detached from the real property;

6                   (v) A statement that the certificate of title of the  
7 mobile home or manufactured home has previously been canceled;

8                   (vi) The name of each holder of a lien of record against  
9 the real estate from which the mobile home or manufactured home is to  
10 be detached, with the written consent of each holder to the  
11 detachment; and

12                   (vii) The name and address of an owner, a financial  
13 institution, or another entity to which the certificate of title may  
14 be delivered.

15                   (6) An owner of an affixed mobile home or manufactured  
16 home for which the certificate of title has previously been canceled  
17 pursuant to subsection (2) of this section shall not detach the  
18 mobile home or manufactured home from the real estate before a  
19 certificate of title for the mobile home or manufactured home is  
20 issued by the county ~~clerk, designated county official, treasurer or~~  
21 department. If a certificate of title is issued by the county ~~clerk,~~  
22 ~~designated county official, treasurer or~~ department, the mobile home  
23 or manufactured home is no longer considered part of the real  
24 property. Any lien thereon shall be perfected pursuant to section  
25 60-164. The owner of such mobile home or manufactured home may convey

1 ownership of the mobile home or manufactured home only by way of a  
2 certificate of title.

3 (7) For purposes of this section:

4 (a) A mobile home or manufactured home is affixed to real  
5 estate if the wheels, towing hitches, and running gear are removed  
6 and it is permanently attached to a foundation or other support  
7 system; and

8 (b) Ownership interest means the fee simple interest in  
9 real estate or an interest as the lessee under a lease of the real  
10 property that has a term that continues for at least twenty years  
11 after the recording of the affidavit under subsection (2) of this  
12 section.

13 (8) Upon cancellation of a certificate of title in the  
14 manner prescribed by this section, the county ~~clerk or designated~~  
15 ~~county official~~ treasurer and the department may cancel and destroy  
16 all certificates and all memorandum certificates in that chain of  
17 title.

18 Sec. 45. Section 60-170, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 60-170 (1) When an insurance company authorized to do  
21 business in Nebraska acquires a vehicle which has been properly  
22 titled and registered in a state other than Nebraska through payment  
23 of a total loss settlement on account of theft and the vehicle has  
24 not become unusable for transportation through damage and has not  
25 sustained any malfunction beyond reasonable maintenance and repair,

1 the company shall obtain the certificate of title from the owner and  
2 may make application for a nontransferable certificate of title by  
3 surrendering the certificate of title to the county clerk ~~or~~  
4 ~~designated county official.~~ treasurer. A nontransferable certificate  
5 of title shall be issued in the same manner and for the same fee or  
6 fees as provided for a certificate of title in sections 60-154 to  
7 60-160 and shall be on a form prescribed by the department.

8 (2) A vehicle which has a nontransferable certificate of  
9 title shall not be sold or otherwise transferred or disposed of  
10 without first obtaining a certificate of title under the Motor  
11 Vehicle Certificate of Title Act.

12 (3) When a nontransferable certificate of title is  
13 surrendered for a certificate of title, the application shall be  
14 accompanied by a statement from the insurance company stating that to  
15 the best of its knowledge the vehicle has not become unusable for  
16 transportation through damage and has not sustained any malfunction  
17 beyond reasonable maintenance and repair. The statement shall not  
18 constitute or imply a warranty of condition to any subsequent  
19 purchaser or operator of the vehicle.

20 Sec. 46. Section 60-173, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 60-173 When an insurance company acquires a salvage  
23 vehicle through payment of a total loss settlement on account of  
24 damage, the company shall obtain the certificate of title from the  
25 owner, surrender such certificate of title to the county clerk ~~or~~

1 ~~designated county official, treasurer,~~ and make application for a  
2 salvage branded certificate of title which shall be assigned when the  
3 company transfers ownership. An insurer shall take title to a salvage  
4 vehicle for which a total loss settlement is made unless the owner of  
5 the salvage vehicle elects to retain the salvage vehicle. If the  
6 owner elects to retain the salvage vehicle, the insurance company  
7 shall notify the department of such fact in a format prescribed by  
8 the department. The department shall immediately enter the salvage  
9 brand onto the computerized record of the vehicle. The insurance  
10 company shall also notify the owner of the owner's responsibility to  
11 comply with this section. The owner shall, within thirty days after  
12 the settlement of the loss, forward the properly endorsed acceptable  
13 certificate of title to the county clerk ~~or designated county~~  
14 ~~official~~ treasurer in the county designated in section 60-144. The  
15 county clerk ~~or designated county official~~ treasurer shall, upon  
16 receipt of the certificate of title, issue a salvage branded  
17 certificate of title for the vehicle.

18           Sec. 47. Section 60-175, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20           60-175 Any person who acquires ownership of a salvage or  
21 manufacturer buyback vehicle for which he or she does not obtain a  
22 salvage branded or manufacturer buyback branded certificate of title  
23 shall surrender the certificate of title to the county clerk ~~or~~  
24 ~~designated county official~~ treasurer and make application for a  
25 salvage branded or manufacturer buyback branded certificate of title

1 within thirty days after acquisition or prior to the sale or resale  
2 of the vehicle or any major component part of such vehicle or use of  
3 any major component part of the vehicle, whichever occurs earlier.

4 Sec. 48. Section 60-178, Reissue Revised Statutes of  
5 Nebraska, is amended to read:

6 60-178 Every sheriff, chief of police, or member of the  
7 patrol having knowledge of a stolen vehicle shall immediately furnish  
8 the department with full information in connection therewith. The  
9 department, whenever it receives a report of the theft or conversion  
10 of such a vehicle, whether owned in this or any other state, together  
11 with the make and manufacturer's serial number or motor number, if  
12 applicable, shall make a distinctive record thereof and file the same  
13 in the numerical order of the manufacturer's serial number with the  
14 index records of such vehicle of such make. The department shall  
15 prepare a report listing such vehicles stolen and recovered as  
16 disclosed by the reports submitted to it, and the report shall be  
17 distributed as it may deem advisable. In the event of the receipt  
18 from any county ~~clerk or designated county official~~ treasurer of a  
19 copy of a certificate of title to such vehicle, the department shall  
20 immediately notify the rightful owner thereof and the county ~~clerk or~~  
21 ~~designated county official~~ treasurer who issued such certificate of  
22 title, and if upon investigation it appears that such certificate of  
23 title was improperly issued, the department shall immediately cancel  
24 the same. In the event of the recovery of such stolen or converted  
25 vehicle, the owner shall immediately notify the department, which

1 shall cause the record of the theft or conversion to be removed from  
2 its file.

3           Sec. 49. Section 60-180, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           60-180 (1) A person who operates in this state a vehicle  
6 for which a certificate of title is required without having such  
7 certificate in accordance with the Motor Vehicle Certificate of Title  
8 Act or upon which the certificate of title has been canceled is  
9 guilty of a Class III misdemeanor.

10           (2) A person who is a dealer or acting on behalf of a  
11 dealer and who acquires, purchases, holds, or displays for sale a new  
12 vehicle without having obtained a manufacturer's or importer's  
13 certificate or a certificate of title therefor as provided for in the  
14 Motor Vehicle Certificate of Title Act is guilty of a Class III  
15 misdemeanor.

16           (3) A person who fails to surrender any certificate of  
17 title or any certificate of registration or license plates or tags  
18 upon cancellation of the same by the department and notice thereof as  
19 prescribed in the Motor Vehicle Certificate of Title Act is guilty of  
20 a Class III misdemeanor.

21           (4) A person who fails to surrender the certificate of  
22 title to the county clerk ~~or designated county official~~ treasurer as  
23 provided in section 60-169 in case of the destruction or dismantling  
24 or change of a vehicle in such respect that it is not the vehicle  
25 described in the certificate of title is guilty of a Class III

1 misdemeanor.

2           (5) A person who purports to sell or transfer a vehicle  
3 without delivering to the purchaser or transferee thereof a  
4 certificate of title or a manufacturer's or importer's certificate  
5 thereto duly assigned to such purchaser as provided in the Motor  
6 Vehicle Certificate of Title Act is guilty of a Class III  
7 misdemeanor.

8           (6) A person who knowingly alters or defaces a  
9 certificate of title or manufacturer's or importer's certificate is  
10 guilty of a Class III misdemeanor.

11           (7) Except as otherwise provided in section 60-179, a  
12 person who violates any of the other provisions of the Motor Vehicle  
13 Certificate of Title Act or any rules or regulations adopted and  
14 promulgated pursuant to the act is guilty of a Class III misdemeanor.

15           Sec. 50. Section 60-181, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17           60-181 The Nebraska State Patrol Cash Fund shall be used  
18 to defray the expenses of training personnel in title document  
19 examination, vehicle identification, and fraud and theft  
20 investigation and to defray the patrol's expenses arising pursuant to  
21 sections 60-181 to 60-189, including those incurred for printing and  
22 distribution of forms, personal services, hearings, and similar  
23 administrative functions. Personnel may include, but shall not be  
24 limited to, county clerks, ~~designated county officials, treasurers,~~  
25 investigative personnel of the Nebraska Motor Vehicle Industry

1 Licensing Board, and peace officers as defined in section 60-646. The  
2 training program shall be administered by the patrol. The patrol may  
3 utilize the Nebraska Law Enforcement Training Center to accomplish  
4 the training requirements of sections 60-181 to 60-189. The  
5 superintendent may make expenditures from the fund necessary to  
6 implement such training.

7           Sec. 51. Section 60-184, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9           60-184 The sheriff may designate an employee of his or  
10 her office, any individual who is a peace officer as defined in  
11 section 60-646, or, by agreement, a county ~~clerk or designated county~~  
12 ~~official~~ treasurer to assist in accomplishing inspections. Upon  
13 designation, the person shall request approval for training from the  
14 superintendent. Any person requesting approval for training shall  
15 submit a written application to the patrol. Such application shall  
16 include the following information: (1) The name and address of the  
17 applicant; (2) the name and address of the agency employing the  
18 applicant and the name of the agency head; and (3) such biographical  
19 information as the superintendent may require to facilitate the  
20 designation authorized by this section.

21           Sec. 52. Section 60-189, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23           60-189 The superintendent shall, from time to time,  
24 provide each county ~~clerk or designated county official~~ treasurer and  
25 each sheriff with a list of persons holding then current certificates



1 of training.

2           Sec. 53. Section 60-371, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           60-371 The county and the county treasurer ~~or designated~~  
5 ~~county official~~ and his or her employees or agents shall be exempt  
6 from all civil liability when carrying out powers and duties  
7 delegated under the Motor Vehicle Registration Act.

8           Sec. 54. Section 60-372, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           60-372 (1) Each county shall issue and file registration  
11 certificates using the vehicle titling and registration computer  
12 system prescribed by the department.

13           (2) The county treasurer ~~or designated county official~~  
14 may appoint an agent to issue registration certificates and to accept  
15 the payment of taxes and fees as provided in the Motor Vehicle  
16 Registration Act, upon approval of the county board. The agent shall  
17 furnish a bond in such amount and upon such conditions as determined  
18 by the county board.

19           Sec. 55. Section 60-382, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21           60-382 (1) Any person, not a resident of this state, who  
22 is the owner of a motor vehicle or trailer required to be registered  
23 in this state or any other state may, for the sole purpose of  
24 delivering, or having delivered, such motor vehicle or trailer, to  
25 his or her home or place of business in another state, apply for and

1 obtain a thirty-day license plate which shall allow such person or  
2 his or her agent or employee to operate such motor vehicle or trailer  
3 upon the highways under conditions set forth in subsection (2) of  
4 this section, without obtaining a certificate of title to such motor  
5 vehicle in this state.

6 (2) Applications for such thirty-day license plate shall  
7 be made to the county treasurer ~~or designated county official~~ of the  
8 county where such motor vehicle or trailer was purchased or acquired.  
9 Upon receipt of such application and payment of the fee of five  
10 dollars, the county treasurer ~~or designated county official~~ shall  
11 issue to such applicant a thirty-day license plate, which shall be  
12 devised by the director, and evidenced by the official certificate of  
13 the county treasurer, ~~or designated county official,~~ which  
14 certificate shall state the name of the owner and operator of the  
15 motor vehicle or trailer so licensed, the description of such motor  
16 vehicle or trailer, the place in Nebraska where such motor vehicle or  
17 trailer was purchased or otherwise acquired, the place where delivery  
18 is to be made, and the time, not to exceed thirty days from date of  
19 purchase or acquisition of the motor vehicle or trailer, during which  
20 time such license plate shall be valid.

21 (3) Nonresident owner thirty-day license plates issued  
22 under this section shall be the same size and of the same basic  
23 design as regular license plates issued pursuant to section 60-3,100.

24 Sec. 56. Section 60-384, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

1           60-384 Upon receipt of an application duly verified, a  
2 nonresident carnival operator shall be issued a thirty-day carnival  
3 operators' permit to operate in Nebraska upon the payment of the  
4 following fees: For the gross vehicle weight of sixteen thousand  
5 pounds or less, ten dollars; for more than sixteen thousand pounds  
6 and not more than twenty-eight thousand pounds, fifteen dollars; for  
7 more than twenty-eight thousand pounds and not more than forty  
8 thousand pounds, twenty dollars; and for more than forty thousand  
9 pounds and not more than seventy-three thousand two hundred eighty  
10 pounds, twenty-five dollars, except that such a permit shall be  
11 issued only to out-of-state operators when the jurisdiction in which  
12 the motor vehicle and trailer is registered grants reciprocity to  
13 Nebraska. Such fees shall be paid to the county treasurer ~~or~~  
14 ~~designated county official~~ or persons designated by the director, who  
15 shall have authority to issue the permit when the applicant is  
16 eligible and pays the required fee. All fees collected under ~~the~~  
17 ~~provisions of this section~~ shall be paid into the state treasury and  
18 by the State Treasurer credited to the Highway Cash Fund.

19           Sec. 57. Section 60-385, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21           60-385 Every owner of a motor vehicle or trailer required  
22 to be registered shall make application for registration to the  
23 county treasurer ~~or designated county official~~ of the county in which  
24 the motor vehicle or trailer has situs. The application shall be by  
25 any means designated by the department. A salvage branded certificate

1 of title and a nontransferable certificate of title provided for in  
2 section 60-170 shall not be valid for registration purposes.

3 Sec. 58. Section 60-386, Revised Statutes Supplement,  
4 2011, is amended to read:

5 60-386 Each new application shall contain, in addition to  
6 other information as may be required by the department, the name and  
7 residential and mailing address of the applicant and a description of  
8 the motor vehicle or trailer, including the color, the manufacturer,  
9 the identification number, and the weight of the motor vehicle or  
10 trailer required by the Motor Vehicle Registration Act. With the  
11 application the applicant shall pay the proper registration fee and  
12 shall state whether the motor vehicle is propelled by alternative  
13 fuel and, if alternative fuel, the type of fuel. The form shall also  
14 contain a notice that bulk fuel purchasers may be subject to federal  
15 excise tax liability. The department shall prescribe a form,  
16 containing the notice, for supplying the information for motor  
17 vehicles to be registered. The county treasurer ~~or designated county~~  
18 ~~official~~ shall include the form in each mailing made pursuant to  
19 section 60-3,186.

20 Sec. 59. Section 60-388, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 60-388 No county treasurer ~~or designated county official~~  
23 shall receive or accept an application or registration fee or issue  
24 any registration certificate for any motor vehicle or trailer without  
25 collection of the taxes and the fees imposed in sections 60-3,185,

1 60-3,190, and 77-2703 and any other applicable taxes and fees upon  
2 such motor vehicle or trailer. If applicable, the applicant shall  
3 furnish proof of payment, in the form prescribed by the director as  
4 directed by the United States Secretary of the Treasury, of the  
5 federal heavy vehicle use tax imposed by the Internal Revenue Code,  
6 26 U.S.C. 4481.

7           Sec. 60. Section 60-391, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9           60-391 The county treasurer ~~or designated county official~~  
10 shall issue a combined certificate and receipt for all fees received  
11 for the registration of motor vehicles or trailers to the applicant  
12 for registration and forward an electronic copy of the combined  
13 application and receipt to the department in a form prescribed by the  
14 department. Each county treasurer ~~or designated county official~~ shall  
15 make a report to the department of the number of original  
16 registrations of motor vehicles or trailers registered in the rural  
17 areas of the county and of the number of original registrations of  
18 motor vehicles or trailers registered in each incorporated city and  
19 village in the county during each month, on or before the twenty-  
20 fifth day of the succeeding month. The department shall prescribe the  
21 form of such report. When any county treasurer ~~or designated county~~  
22 ~~official~~ fails to file such report, the department shall notify the  
23 county board ~~of commissioners or supervisors~~ of such county and the  
24 Director of Administrative Services who shall immediately suspend any  
25 payments to such county for highway purposes until the required

1 reports are submitted.

2           Sec. 61. Section 60-395, Revised Statutes Supplement,  
3 2011, is amended to read:

4           60-395 (1) Except as otherwise provided in subsection (2)  
5 of this section and sections 60-3,121, 60-3,122.02, and 60-3,128, the  
6 registration shall expire and the registered owner or lessee may, by  
7 returning the registration certificate, the license plates, and, when  
8 appropriate, the validation decals and by either making application  
9 on a form prescribed by the department to the county treasurer ~~or~~  
10 ~~designated county official~~ of the occurrence of an event described in  
11 subdivisions (a) through (e) of this subsection or, in the case of a  
12 change in situs, displaying to the county treasurer ~~or designated~~  
13 ~~county official~~ the registration certificate of such other state as  
14 evidence of a change in situs, receive a refund of that part of the  
15 unused fees and taxes on motor vehicles or trailers based on the  
16 number of unexpired months remaining in the registration period from  
17 the date of any of the following events:

18           (a) Upon transfer of ownership of any motor vehicle or  
19 trailer;

20           (b) In case of loss of possession because of fire, theft,  
21 dismantlement, or junking;

22           (c) When a salvage branded certificate of title is  
23 issued;

24           (d) Whenever a type or class of motor vehicle or trailer  
25 previously registered is subsequently declared by legislative act or

1 court decision to be illegal or ineligible to be operated or towed on  
2 the public roads and no longer subject to registration fees, the  
3 motor vehicle tax imposed in section 60-3,185, the motor vehicle fee  
4 imposed in section 60-3,190, and the alternative fuel fee imposed in  
5 section 60-3,191;

6 (e) Upon a trade-in or surrender of a motor vehicle under  
7 a lease; or

8 (f) In case of a change in the situs of a motor vehicle  
9 or trailer to a location outside of this state.

10 (2) If the date of the event falls within the same  
11 calendar month in which the motor vehicle or trailer is acquired, no  
12 refund shall be allowed for such month.

13 (3) If the transferor or lessee acquires another motor  
14 vehicle at the time of the transfer, trade-in, or surrender, the  
15 transferor or lessee shall have the credit provided for in this  
16 section applied toward payment of the motor vehicle fees and taxes  
17 then owing. Otherwise, the transferor or lessee shall file a claim  
18 for refund with the county treasurer ~~or designated county official~~  
19 upon an application form prescribed by the department.

20 (4) The registered owner or lessee shall make a claim for  
21 refund or credit of the fees and taxes for the unexpired months in  
22 the registration period within sixty days after the date of the event  
23 or shall be deemed to have forfeited his or her right to such refund  
24 or credit.

25 (5) For purposes of this section, the date of the event

1 shall be: (a) In the case of a transfer or loss, the date of the  
2 transfer or loss; (b) in the case of a change in the situs, the date  
3 of registration in another state; (c) in the case of a trade-in or  
4 surrender under a lease, the date of trade-in or surrender; (d) in  
5 the case of a legislative act, the effective date of the act; and (e)  
6 in the case of a court decision, the date the decision is rendered.

7 (6) Application for registration or for reassignment of  
8 license plates and, when appropriate, validation decals to another  
9 motor vehicle or trailer shall be made within thirty days of the date  
10 of purchase.

11 (7) If a motor vehicle or trailer was reported stolen  
12 under section 60-178, a refund under this section shall not be  
13 reduced for a lost plate charge and a credit under this section may  
14 be reduced for a lost plate charge but the applicant shall not be  
15 required to pay the plate fee for new plates.

16 (8) The county treasurer ~~or designated county official~~  
17 shall refund the motor vehicle fee and registration fee from the fees  
18 which have not been transferred to the State Treasurer. The county  
19 treasurer shall make payment to the claimant from the undistributed  
20 motor vehicle taxes of the taxing unit where the tax money was  
21 originally distributed. No refund of less than two dollars shall be  
22 paid.

23 Sec. 62. Section 60-396, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25 60-396 Whenever the registered owner files an application



1 with the county treasurer ~~or designated county official~~ showing that  
2 a motor vehicle or trailer is disabled and has been removed from  
3 service, the registered owner may, by returning the registration  
4 certificate, the license plates, and, when appropriate, the  
5 validation decals or, in the case of the unavailability of such  
6 registration certificate or certificates, license plates, or  
7 validation decals, then by making an affidavit to the county  
8 treasurer ~~or designated county official~~ of such disablement and  
9 removal from service, receive a credit for a portion of the  
10 registration fee from the fee deposited with the State Treasurer at  
11 the time of registration based upon the number of unexpired months  
12 remaining in the registration year except as otherwise provided in  
13 sections 60-3,121, 60-3,122.02, and 60-3,128. The owner shall also  
14 receive a credit for the unused portion of the motor vehicle tax and  
15 fee based upon the number of unexpired months remaining in the  
16 registration year. When the owner registers a replacement motor  
17 vehicle or trailer at the time of filing such affidavit, the credit  
18 may be immediately applied against the registration fee and the motor  
19 vehicle tax and fee for the replacement motor vehicle or trailer.  
20 When no such replacement motor vehicle or trailer is so registered,  
21 the county treasurer ~~or designated county official~~ shall forward the  
22 application and affidavit, if any, to the State Treasurer who shall  
23 determine the amount, if any, of the allowable credit for the  
24 registration fee and issue a credit certificate to the owner. For the  
25 motor vehicle tax and fee, the county treasurer ~~or designated county~~

1 ~~official~~ shall determine the amount, if any, of the allowable credit  
2 and issue a credit certificate to the owner. When such motor vehicle  
3 or trailer is removed from service within the same month in which it  
4 was registered, no credits shall be allowed for such month. The  
5 credits may be applied against taxes and fees for new or replacement  
6 motor vehicles or trailers incurred within one year after  
7 cancellation of registration of the motor vehicle or trailer for  
8 which the credits were allowed. When any such motor vehicle or  
9 trailer is reregistered within the same registration year in which  
10 its registration has been canceled, the taxes and fees shall be that  
11 portion of the registration fee and the motor vehicle tax and fee for  
12 the remainder of the registration year.

13           Sec. 63. Section 60-397, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           60-397 If a motor vehicle or trailer has a salvage  
16 branded certificate of title issued as a result of an insurance  
17 company acquiring the motor vehicle or trailer through a total loss  
18 settlement, the prior owner of the motor vehicle or trailer who is a  
19 party to the settlement may receive a refund or credit of unused fees  
20 and taxes by (1) filing an application with the county treasurer ~~or~~  
21 ~~designated county official~~ within sixty days after the date of the  
22 settlement stating that title to the motor vehicle or trailer was  
23 transferred as a result of the settlement and (2) returning the  
24 registration certificate, the license plates, and, when appropriate,  
25 the validation decals or, in the case of the unavailability of the

1 registration certificate, license plates, or validation decals,  
2 filing an affidavit with the county treasurer ~~or designated county~~  
3 ~~official~~ regarding the transfer of title due to the settlement and  
4 the unavailability of the certificate, license plates, or validation  
5 decals. The owner may receive a refund or credit of the registration  
6 fees and motor vehicle taxes and fees for the unexpired months  
7 remaining in the registration year determined based on the date when  
8 the motor vehicle or trailer was damaged and became unavailable for  
9 service. When the owner registers a replacement motor vehicle or  
10 trailer at the time of filing such affidavit, the credit may be  
11 immediately applied against the registration fee and the motor  
12 vehicle tax and fee for the replacement motor vehicle or trailer.  
13 When no such replacement motor vehicle or trailer is so registered,  
14 the county treasurer ~~or designated county official~~ shall refund the  
15 unused registration fees. If the motor vehicle or trailer was damaged  
16 and became unavailable for service during the same month in which it  
17 was registered, no refund or credit shall be allowed for such month.  
18 When any such motor vehicle or trailer is reregistered within the  
19 same registration year in which its registration has been canceled,  
20 the taxes and fees shall be that portion of the registration fee and  
21 the motor vehicle tax and fee for the remainder of the registration  
22 year.

23           Sec. 64. Section 60-398, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25           60-398 A nonresident may, if he or she applies within

1 ninety days from his or her original registration date and surrenders  
2 the registration certificate and license plates which were assigned  
3 to him or her, receive from the county treasurer, ~~or designated~~  
4 ~~county official,~~ or the department if registration was pursuant to  
5 section 60-3,198, a refund in the amount of fifty percent of the  
6 original license fee, fifty percent of the motor vehicle tax imposed  
7 in section 60-3,185, and fifty percent of the motor vehicle fee  
8 imposed in section 60-3,190, except that no refunds shall be made on  
9 any license surrendered after the ninth month of the registration  
10 period for which the motor vehicle or trailer was registered.

11           Sec. 65. Section 60-3,104.01, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           60-3,104.01 (1) ~~Beginning January 1, 2010, a~~ A person may  
14 apply for specialty license plates in lieu of regular license plates  
15 on an application prescribed and provided by the department pursuant  
16 to section 60-3,104.02 for any motor vehicle, trailer, semitrailer,  
17 or cabin trailer, except for motor vehicles or trailers registered  
18 under section 60-3,198. An applicant receiving a specialty license  
19 plate for a farm truck with a gross weight of over sixteen tons or  
20 for a commercial motor vehicle registered for a gross weight of five  
21 tons or over shall affix the appropriate tonnage decal to the plate.  
22 The department shall make forms available for such applications. Each  
23 application for initial issuance or renewal of specialty license  
24 plates shall be accompanied by a fee of seventy dollars. Fees  
25 collected pursuant to this subsection shall be remitted to the State

1 Treasurer. The State Treasurer shall credit fifteen percent of the  
2 fee for initial issuance and renewal of specialty license plates to  
3 the Department of Motor Vehicles Cash Fund and eighty-five percent of  
4 the fee to the Highway Trust Fund.

5 (2) When the department receives an application for  
6 specialty license plates, it shall deliver the plates to the county  
7 treasurer ~~or designated county official~~ of the county in which the  
8 motor vehicle, trailer, semitrailer, or cabin trailer is registered.  
9 The county treasurer ~~or designated county official~~ shall issue  
10 specialty license plates in lieu of regular license plates when the  
11 applicant complies with the other provisions of law for registration  
12 of the motor vehicle, trailer, semitrailer, or cabin trailer. If  
13 specialty license plates are lost, stolen, or mutilated, the licensee  
14 shall be issued replacement license plates pursuant to section  
15 60-3,157.

16 (3)(a) The owner of a motor vehicle, trailer,  
17 semitrailer, or cabin trailer bearing specialty license plates may  
18 make application to the county treasurer ~~or designated county~~  
19 ~~official~~ to have such specialty license plates transferred to a motor  
20 vehicle, trailer, semitrailer, or cabin trailer other than the motor  
21 vehicle, trailer, semitrailer, or cabin trailer for which such plates  
22 were originally purchased if such motor vehicle, trailer,  
23 semitrailer, or cabin trailer is owned by the owner of the specialty  
24 license plates.

25 (b) The owner may have the unused portion of the

1 specialty license plate fee credited to the other motor vehicle,  
2 trailer, semitrailer, or cabin trailer which will bear the specialty  
3 license plates at the rate of eight and one-third percent per month  
4 for each full month left in the registration period.

5 (c) Application for such transfer shall be accompanied by  
6 a fee of three dollars. Fees collected pursuant to this subsection  
7 shall be remitted to the State Treasurer for credit to the Department  
8 of Motor Vehicles Cash Fund.

9 Sec. 66. Section 60-3,109, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11 60-3,109 (1) Any owner of well-boring apparatus and well-  
12 servicing equipment may make application to the county treasurer ~~or~~  
13 ~~designated county official~~ for license plates.

14 (2) Well-boring apparatus and well-servicing equipment  
15 license plates shall display thereon, in addition to the license  
16 number, the words special equipment.

17 Sec. 67. Section 60-3,111, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19 60-3,111 Special permits may be supplied by the  
20 department and issued by the county treasurer ~~or designated county~~  
21 ~~official~~ for truck-tractor and semitrailer combinations of farmers or  
22 ranchers used wholly and exclusively to carry their own supplies,  
23 farm equipment, and household goods to or from the owner's farm or  
24 ranch or used by the farmer or rancher to carry his or her own  
25 agricultural products to or from storage or market. Such special

1 permits shall be valid for periods of thirty days and shall be  
2 carried in the cab of the truck-tractor. The fee for such permit  
3 shall be equivalent to one-twelfth of the regular commercial  
4 registration fee as determined by gross vehicle weight and size  
5 limitations as defined in sections 60-6,288 to 60-6,294, but the fee  
6 shall be no less than twenty-five dollars. Such fee shall be  
7 collected and distributed in the same manner as other motor vehicle  
8 fees.

9           Sec. 68. Section 60-3,112, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           60-3,112 If a truck, truck-tractor, or trailer is  
12 lawfully licensed under the laws of another state or province and is  
13 engaged in hauling grain or other seasonally harvested products from  
14 the field where they are harvested to storage or market during the  
15 period from June 1 to December 15 of each year or under emergency  
16 conditions, the right to operate over the highways of this state for  
17 a period of ninety days shall be authorized by obtaining a permit  
18 therefor from the county treasurer ~~or designated county official or~~  
19 his or her agent of the county in which grain is first hauled. Such  
20 permit shall be issued electronically upon the payment of a fee of  
21 twenty dollars for a truck or one hundred fifty dollars for any  
22 combination of truck, truck-tractor, or trailer. The fees for such  
23 permits, when collected, shall be remitted to the State Treasurer for  
24 credit to the Highway Cash Fund.

25           Sec. 69. Section 60-3,114, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2           60-3,114 (1) Any licensed dealer or manufacturer may,  
3 upon payment of a fee of thirty dollars, make an application, on a  
4 form approved by the Nebraska Motor Vehicle Industry Licensing Board,  
5 to the county treasurer ~~or designated county official~~ of the county  
6 in which his or her place of business is located for a certificate  
7 and one dealer license plate for the type of motor vehicle or trailer  
8 the dealer has been authorized by the Nebraska Motor Vehicle Industry  
9 Licensing Board to sell and demonstrate. One additional dealer  
10 license plate may be procured for the type of motor vehicle or  
11 trailer the dealer has sold during the last previous period of  
12 October 1 through September 30 for each twenty motor vehicles or  
13 trailers sold at retail during such period or one additional dealer  
14 license plate for each thirty motor vehicles or trailers sold at  
15 wholesale during such period, but not to exceed a total of five  
16 additional dealer license plates in the case of motor vehicles or  
17 trailers sold at wholesale, or, in the case of a manufacturer, for  
18 each ten motor vehicles or trailers actually manufactured or  
19 assembled within the state within the last previous period of October  
20 1 through September 30 for a fee of fifteen dollars each.

21           (2) Dealer or manufacturer license plates shall display,  
22 in addition to the registration number, the letters DLR.

23           Sec. 70. Section 60-3,115, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25           60-3,115 When an applicant applies for a license, the



1 Nebraska Motor Vehicle Industry Licensing Board may authorize the  
2 county treasurer ~~or designated county official~~ to issue additional  
3 dealer license plates when the dealer or manufacturer furnishes  
4 satisfactory proof for a need of additional dealer license plates  
5 because of special condition or hardship. In the case of unauthorized  
6 use of dealer license plates by any licensed dealer, the Nebraska  
7 Motor Vehicle Industry Licensing Board may hold a hearing and after  
8 such hearing may determine that such dealer is not qualified for  
9 continued usage of such dealer license plates for a set period not to  
10 exceed one year.

11           Sec. 71. Section 60-3,116, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           60-3,116 (1) Any licensed dealer or manufacturer may,  
14 upon payment of an annual fee of two hundred fifty dollars, make an  
15 application, on a form approved by the Nebraska Motor Vehicle  
16 Industry Licensing Board, to the county treasurer ~~or designated~~  
17 ~~county official~~ of the county in which his or her place of business  
18 is located for a certificate and one personal-use dealer license  
19 plate for the type of motor vehicle or trailer the dealer has been  
20 authorized by the Nebraska Motor Vehicle Industry Licensing Board to  
21 sell and demonstrate. Additional personal-use dealer license plates  
22 may be procured upon payment of an annual fee of two hundred fifty  
23 dollars each, subject to the same limitations as provided in section  
24 60-3,114 as to the number of additional dealer license plates. A  
25 personal-use dealer license plate may be displayed on a motor vehicle

1 having a gross weight including any load of six thousand pounds or  
2 less belonging to the dealer, may be used in the same manner as a  
3 dealer license plate, and may be used for personal or private use of  
4 the dealer, the dealer's immediate family, or any bona fide employee  
5 of the dealer licensed pursuant to the Motor Vehicle Industry  
6 Regulation Act.

7 (2) Personal-use dealer license plates shall have the  
8 same design and shall be displayed as provided in sections 60-370 and  
9 60-3,100.

10 Sec. 72. Section 60-3,119, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12 60-3,119 (1) Application for personalized message license  
13 plates shall be made to the department. The department shall make  
14 available through each county treasurer ~~or designated county official~~  
15 forms to be used for such applications.

16 (2) Each initial application shall be accompanied by a  
17 fee of forty dollars. The fees shall be remitted to the State  
18 Treasurer. The State Treasurer shall credit twenty-five percent of  
19 the fee to the Highway Trust Fund and seventy-five percent of the fee  
20 to the Department of Motor Vehicles Cash Fund.

21 (3) An application for renewal of a license plate  
22 previously approved and issued shall be accompanied by a fee of forty  
23 dollars. County treasurers ~~or designated county officials~~ collecting  
24 fees pursuant to this subsection shall remit them to the State  
25 Treasurer. The State Treasurer shall credit twenty-five percent of

1 the fee to the Highway Trust Fund and seventy-five percent of the fee  
2 to the Department of Motor Vehicles Cash Fund.

3 Sec. 73. Section 60-3,120, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5 60-3,120 When the department approves an application for  
6 personalized message license plates, it shall notify the applicant  
7 and deliver the license plates to the county treasurer ~~or designated~~  
8 ~~county official~~ of the county in which the motor vehicle or cabin  
9 trailer is to be registered. The county treasurer ~~or designated~~  
10 ~~county official~~ shall deliver such plates to the applicant, in lieu  
11 of regular license plates, when the applicant complies with the other  
12 provisions of law for registration of the motor vehicle or cabin  
13 trailer.

14 Sec. 74. Section 60-3,121, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16 60-3,121 (1) The owner of a motor vehicle or cabin  
17 trailer bearing personalized message license plates may make  
18 application to the county treasurer ~~or designated county official~~ to  
19 have such license plates transferred to a motor vehicle or cabin  
20 trailer other than the motor vehicle or cabin trailer for which such  
21 license plates were originally purchased if such motor vehicle or  
22 cabin trailer is owned by the owner of the license plates.

23 (2) The owner may have the unused portion of the message  
24 plate fee credited to the other motor vehicle or cabin trailer which  
25 will bear the license plate at the rate of eight and one-third

1 percent per month for each full month left in the registration  
2 period.

3 (3) Application for such transfer shall be accompanied by  
4 a fee of three dollars. The fees shall be remitted to the State  
5 Treasurer for credit to the Department of Motor Vehicles Cash Fund.

6 Sec. 75. Section 60-3,122.02, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 60-3,122.02 (1) A person may apply to the department for  
9 Gold Star Family plates in lieu of regular license plates on an  
10 application prescribed and provided by the department for any motor  
11 vehicle, trailer, semitrailer, or cabin trailer, except for a motor  
12 vehicle or trailer registered under section 60-3,198. An applicant  
13 receiving a Gold Star Family plate for a farm truck with a gross  
14 weight of over sixteen tons shall affix the appropriate tonnage decal  
15 to the plate. The department shall make forms available for such  
16 applications through the county treasurers, ~~or designated county~~  
17 ~~officials~~. The license plates shall be issued upon payment of the  
18 license fee described in subsection (2) of this section and  
19 furnishing proof satisfactory to the department that the applicant is  
20 a surviving spouse, whether remarried or not, or an ancestor,  
21 including a stepparent, a descendant, including a stepchild, a foster  
22 parent or a person in loco parentis, or a sibling of a person who  
23 died while in good standing on active duty in the military service of  
24 the United States.

25 (2)(a) Each application for initial issuance of

1 consecutively numbered Gold Star Family plates shall be accompanied  
2 by a fee of five dollars. An application for renewal of such plates  
3 shall be accompanied by a fee of five dollars. County treasurers ~~or~~  
4 ~~designated county officials~~ collecting fees for renewals pursuant to  
5 this subdivision shall remit them to the State Treasurer. The State  
6 Treasurer shall credit five dollars of the fee for initial issuance  
7 and renewal of such plates to the Nebraska Veteran Cemetery System  
8 Operation Fund.

9 (b) Each application for initial issuance of personalized  
10 message Gold Star Family plates shall be accompanied by a fee of  
11 forty dollars. An application for renewal of such plates shall be  
12 accompanied by a fee of forty dollars. County treasurers ~~or~~  
13 ~~designated county officials~~ collecting fees for renewals pursuant to  
14 this subdivision shall remit them to the State Treasurer. The State  
15 Treasurer shall credit twenty-five percent of the fee for initial  
16 issuance and renewal of such plates to the Department of Motor  
17 Vehicles Cash Fund and seventy-five percent of the fee to the  
18 Nebraska Veteran Cemetery System Operation Fund.

19 (3) When the department receives an application for Gold  
20 Star Family plates, the department shall deliver the plates to the  
21 county treasurer ~~or designated county official~~ of the county in which  
22 the motor vehicle or cabin trailer is registered. The county  
23 treasurer ~~or designated county official~~ shall issue Gold Star Family  
24 plates in lieu of regular license plates when the applicant complies  
25 with the other provisions of the Motor Vehicle Registration Act for

1 registration of the motor vehicle or cabin trailer. If Gold Star  
2 Family plates are lost, stolen, or mutilated, the licensee shall be  
3 issued replacement license plates upon request and without charge.

4 (4) The owner of a motor vehicle or cabin trailer bearing  
5 Gold Star Family plates may apply to the county treasurer ~~or~~  
6 ~~designated county official~~ to have such plates transferred to a motor  
7 vehicle other than the vehicle for which such plates were originally  
8 purchased if such vehicle is owned by the owner of the plates. The  
9 owner may have the unused portion of the fee for the plates credited  
10 to the other vehicle which will bear the plates at the rate of eight  
11 and one-third percent per month for each full month left in the  
12 registration period. Application for such transfer shall be  
13 accompanied by a fee of three dollars. Fees collected pursuant to  
14 this subsection shall be remitted to the State Treasurer for credit  
15 to the Department of Motor Vehicles Cash Fund.

16 (5) If the cost of manufacturing Gold Star Family plates  
17 at any time exceeds the amount charged for license plates pursuant to  
18 section 60-3,102, any money to be credited to the Nebraska Veteran  
19 Cemetery System Operation Fund shall instead be credited first to the  
20 Highway Trust Fund in an amount equal to the difference between the  
21 manufacturing costs of Gold Star Family plates and the amount charged  
22 pursuant to section 60-3,102 with respect to such plates and the  
23 remainder shall be credited to the Nebraska Veteran Cemetery System  
24 Operation Fund.

25 Sec. 76. Section 60-3,128, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2           60-3,128 (1) A person may apply to the department for  
3 Nebraska Cornhusker Spirit Plates in lieu of regular license plates  
4 on an application prescribed and provided by the department for any  
5 motor vehicle, trailer, semitrailer, or cabin trailer, except for  
6 motor vehicles or trailers registered under section 60-3,198. An  
7 applicant receiving a spirit plate for a farm truck with a gross  
8 weight of over sixteen tons or for a commercial motor vehicle  
9 registered for a gross weight of five tons or over shall affix the  
10 appropriate tonnage decal to the spirit plate. The department shall  
11 make forms available for such applications through the county  
12 treasurers, ~~or designated county officials.~~ Each application for  
13 initial issuance or renewal of spirit plates shall be accompanied by  
14 a fee of seventy dollars. Fees collected pursuant to this subsection  
15 shall be remitted to the State Treasurer. The State Treasurer shall  
16 credit forty-three percent of the fees for initial issuance and  
17 renewal of spirit plates to the Department of Motor Vehicles Cash  
18 Fund. The State Treasurer shall credit fifty-seven percent of the  
19 fees to the Spirit Plate Proceeds Fund until the fund has been  
20 credited five million dollars from such fees and thereafter to the  
21 Highway Trust Fund.

22           (2) When the department receives an application for  
23 spirit plates, it shall deliver the plates to the county treasurer ~~or~~  
24 ~~designated county official~~ of the county in which the motor vehicle  
25 or cabin trailer is registered. The county treasurer ~~or designated~~

1 ~~county official~~ shall issue spirit plates in lieu of regular license  
2 plates when the applicant complies with the other provisions of law  
3 for registration of the motor vehicle or cabin trailer. If spirit  
4 plates are lost, stolen, or mutilated, the licensee shall be issued  
5 replacement license plates pursuant to section 60-3,157.

6 (3)(a) The owner of a motor vehicle or cabin trailer  
7 bearing spirit plates may make application to the county treasurer ~~or~~  
8 ~~designated county official~~ to have such spirit plates transferred to  
9 a motor vehicle or cabin trailer other than the motor vehicle or  
10 cabin trailer for which such plates were originally purchased if such  
11 motor vehicle or cabin trailer is owned by the owner of the spirit  
12 plates.

13 (b) The owner may have the unused portion of the spirit  
14 plate fee credited to the other motor vehicle or cabin trailer which  
15 will bear the spirit plate at the rate of eight and one-third percent  
16 per month for each full month left in the registration period.

17 (c) Application for such transfer shall be accompanied by  
18 a fee of three dollars. Fees collected pursuant to this subsection  
19 shall be remitted to the State Treasurer for credit to the Department  
20 of Motor Vehicles Cash Fund.

21 Sec. 77. Section 60-3,140, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 60-3,140 All fees for the registration of motor vehicles  
24 or trailers, unless otherwise expressly provided, shall be paid to  
25 the county treasurer ~~or designated county official~~ of the county in



1 which the motor vehicle or trailer has situs. If registered pursuant  
2 to section 60-3,198, all fees shall be paid to the department.

3           Sec. 78. Section 60-3,141, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           60-3,141 (1) The various county treasurers ~~or designated~~  
6 ~~county officials~~ shall act as agents for the department in the  
7 collection of all motor vehicle taxes, motor vehicle fees, and  
8 registration fees.

9           (2) While acting as agents pursuant to subsection (1) of  
10 this section, the county treasurers ~~or designated county officials~~  
11 shall in addition to the taxes and registration fees collect and  
12 retain for the county two dollars for each registration of a motor  
13 vehicle or trailer of a resident of the State of Nebraska and five  
14 dollars for each registration of a motor vehicle or trailer of a  
15 nonresident from the funds collected for the registration issued.  
16 ~~Such~~ The county treasurer shall credit the fees collected by for the  
17 county ~~shall be remitted to the county treasurer for credit to the~~  
18 county general fund.

19           (3) The county treasurers ~~or designated county officials~~  
20 shall transmit all motor vehicle fees and registration fees collected  
21 to the State Treasurer on or before the twenty-fifth day of each  
22 month and at such other times as the State Treasurer requires for  
23 credit to the Motor Vehicle Fee Fund and the Highway Trust Fund,  
24 respectively, except as provided in section 60-3,156. Any county  
25 treasurer ~~or designated county official~~ who fails to transfer to the

1 State Treasurer the amount due the state at the times required in  
2 this section shall pay interest at the rate specified in section  
3 45-104.02, as such rate may be adjusted from time to time, from the  
4 time the motor vehicle fees and registration fees become due until  
5 paid.

6 Sec. 79. Section 60-3,142, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 60-3,142 The various county treasurers ~~or designated~~  
9 ~~county officials~~ acting as agents for the department in collection of  
10 the fees shall retain five percent of each fee collected under  
11 section 60-3,112. ~~The five percent shall be remitted to the county~~  
12 ~~treasurer~~ for credit to the county general fund.

13 Sec. 80. Section 60-3,144, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15 60-3,144 (1) For buses used exclusively to carry children  
16 to and from school, and other school activities, the registration fee  
17 shall be ten dollars.

18 (2) For buses equipped to carry more than ten persons for  
19 hire, the fee shall be based on the weight of such bus. To ascertain  
20 the weight, the unladen weight in pounds shall be used. There shall  
21 be added to such weight in pounds the number of persons such bus is  
22 equipped to carry times two hundred, the sum thereof being the weight  
23 of such bus for license purposes. The unladen weight shall be  
24 ascertained by scale weighing of the bus fully equipped and as used  
25 upon the highways under the supervision of a member of the Nebraska

1 State Patrol or a carrier enforcement officer and certified by such  
2 patrol member or carrier enforcement officer to the department or  
3 county treasurer, ~~or designated county official~~. The fee therefor  
4 shall be as follows:

5 (a) If such bus weighs thirty-two thousand pounds and  
6 less than thirty-four thousand pounds, it shall be licensed as a  
7 twelve-ton truck as provided in section 60-3,147 and pay the same fee  
8 as therein provided;

9 (b) If such bus weighs thirty thousand pounds and less  
10 than thirty-two thousand pounds, it shall be licensed as an eleven-  
11 ton truck as provided in section 60-3,147 and pay the same fee as  
12 therein provided;

13 (c) If such bus weighs twenty-eight thousand pounds and  
14 less than thirty thousand pounds, it shall be licensed as a ten-ton  
15 truck as provided in section 60-3,147 and pay the same fee as therein  
16 provided;

17 (d) If such bus weighs twenty-two thousand pounds and  
18 less than twenty-eight thousand pounds, it shall be licensed as a  
19 nine-ton truck as provided in section 60-3,147 and pay the same fee  
20 as therein provided;

21 (e) If such bus weighs sixteen thousand pounds and less  
22 than twenty-two thousand pounds, it shall be licensed as an eight-ton  
23 truck as provided in section 60-3,147 and pay the same fee as therein  
24 provided; and

25 (f) If such bus weighs less than sixteen thousand pounds,

1 it shall be licensed as a five-ton truck as provided in section  
2 60-3,147 and pay the same fee as therein provided, except that upon  
3 registration of buses equipped to carry ten passengers or more and  
4 engaged entirely in the transportation of passengers for hire within  
5 municipalities or in and within a radius of five miles thereof the  
6 fee shall be seventy-five dollars, and for buses equipped to carry  
7 more than ten passengers and not for hire the registration fee shall  
8 be thirty dollars.

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

12 Sec. 81. Section 60-3,147, Reissue Revised Statutes of  
13 Nebraska, is amended to read:

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

18 (2) The registration fee on commercial motor vehicles,  
19 except for motor vehicles and trailers registered under section  
20 60-3,198, shall be based on the gross vehicle weight on such  
21 commercial motor vehicles plus the gross vehicle weight of any  
22 trailer or combination with which it is operated, except that for the  
23 purpose of determining the registration fee, the gross vehicle weight  
24 of a commercial motor vehicle towing or hauling a disabled or wrecked  
25 motor vehicle properly registered for use on the highways shall be

1 only the gross vehicle weight of the towing commercial motor vehicle  
2 fully equipped and not including the weight of the motor vehicle  
3 being towed or hauled.

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

7 (a) For a gross vehicle weight of three tons or less,  
8 eighteen dollars;

9 (b) For a gross vehicle weight exceeding three tons and  
10 not exceeding four tons, twenty-five dollars;

11 (c) For a gross vehicle weight exceeding four tons and  
12 not exceeding five tons, thirty-five dollars;

13 (d) For a gross vehicle weight exceeding five tons and  
14 not exceeding six tons, sixty dollars;

15 (e) For a gross vehicle weight exceeding six tons but not  
16 exceeding seven tons, eighty-five dollars; and

17 (f) For a gross vehicle weight in excess of seven tons,  
18 the fee shall be that for a commercial motor vehicle having a gross  
19 vehicle weight of seven tons and, in addition thereto, twenty-five  
20 dollars for each ton of gross vehicle weight over seven tons.

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

25 (b) The fees provided by this section shall be reduced

1 ten percent for motor vehicles used exclusively for the  
2 transportation of agricultural products.

3 (c) Fees for commercial motor vehicles with a gross  
4 vehicle weight in excess of thirty-six tons shall be increased by  
5 twenty percent for all such commercial motor vehicles operated on any  
6 highway not a part of the National System of Interstate and Defense  
7 Highways.

8 (5)(a) Such fee may be paid one-half at the time of  
9 registration and one-half on the first day of the seventh month of  
10 the registration period when the license fee exceeds two hundred ten  
11 dollars. When the second half is paid, the county treasurer ~~or~~  
12 ~~designated county official~~ shall furnish a registration certificate  
13 and license plates issued by the department which shall be displayed  
14 on such commercial motor vehicle in the manner provided by law. In  
15 addition to the registration fee, the department shall collect a  
16 sufficient fee to cover the cost of issuing the certificate and  
17 license plates.

18 (b) If such second half is not paid within thirty days  
19 following the first day of the seventh month, the registration of  
20 such commercial motor vehicle shall be canceled and the registration  
21 certificate and license plates shall be returned to the county  
22 treasurer, ~~or designated county official.~~

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

25 (6) License plates issued under this section shall be the

1 same size and of the same basic design as regular license plates  
2 issued under section 60-3,100.

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

10 Sec. 82. Section 60-3,148, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12 60-3,148 No owner of a commercial motor vehicle shall be  
13 permitted to increase the gross vehicle weight for which such  
14 commercial motor vehicle is registered except at the office of the  
15 county treasurer ~~or designated county official~~ in the county where  
16 such commercial motor vehicle is currently registered unless the need  
17 for such increase occurs when such commercial motor vehicle is more  
18 than one hundred miles from the county seat of such county, unless  
19 authorized to do so by the Nebraska State Patrol or authorized state  
20 scale examiner as an emergency.

21 Sec. 83. Section 60-3,156, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 60-3,156 In addition to the registration fees for motor  
24 vehicles and trailers, the county treasurer ~~or designated county~~  
25 ~~official~~ or his or her agent shall collect:

1           (1) One dollar and fifty cents for each certificate  
2 issued and shall remit one dollar and fifty cents of each additional  
3 fee collected to the State Treasurer for credit to the Department of  
4 Motor Vehicles Cash Fund;

5           (2) Fifty cents for each certificate issued and shall  
6 remit the fee to the State Treasurer for credit to the Nebraska  
7 Emergency Medical System Operations Fund; and

8           (3) One dollar and fifty cents for each certificate  
9 issued and shall remit the fee to the State Treasurer for credit to  
10 the State Recreation Road Fund. ; ~~and~~

11           ~~(4) For the period January 1, 2003, through December 31,~~  
12 ~~2005, twenty five cents for each certificate issued to pay for the~~  
13 ~~costs of the motor vehicle insurance data base created under section~~  
14 ~~60-3,136 and shall remit such additional fee to the State Treasurer~~  
15 ~~for credit to the Department of Motor Vehicles Cash Fund.~~

16           Sec. 84. Section 60-3,157, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18           60-3,157 If a license plate or registration certificate  
19 is lost or mutilated or has become illegible, the person to whom such  
20 license plate and registration certificate has been issued shall  
21 immediately apply to the county treasurer ~~or designated county~~  
22 ~~official~~ for a duplicate registration certificate or for new license  
23 plates, accompanying his or her application with a fee of one dollar  
24 for a duplicate registration certificate and a fee of two dollars and  
25 fifty cents for a duplicate or replacement license plate. No fee



1 shall be required under this section if the vehicle or trailer was  
2 reported stolen under section 60-178.

3           Sec. 85. Section 60-3,158, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           60-3,158 A county treasurer ~~or designated county official~~  
6 or his or her agent may accept credit cards, charge cards, debit  
7 cards, or electronic funds transfers as a means of payment for  
8 registration pursuant to section 13-609.

9           Sec. 86. Section 60-3,159, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           60-3,159 Upon application to register any motor vehicle  
12 or trailer, no registration fee shall be required to be paid thereon  
13 for any previous registration period during which such motor vehicle  
14 or trailer was not at any time driven or used upon any highway within  
15 this state, and the person desiring to register such motor vehicle or  
16 trailer without payment of fees for previous registration periods  
17 shall file with the county treasurer ~~or designated county official~~ an  
18 affidavit showing where, when, and for how long such motor vehicle or  
19 trailer was stored and that the same was not used in this state  
20 during such registration period or periods, and upon receipt thereof  
21 the county treasurer ~~or designated county official~~ shall issue a  
22 registration certificate.

23           Sec. 87. Section 60-3,163, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25           60-3,163 No motor vehicle or trailer may be registered in

1 the State of Nebraska when there is an outstanding warrant for the  
2 arrest of the owner thereof issued out of any court located within  
3 this state and such warrant arises out of an alleged violation of a  
4 state statute or municipal ordinance involving the use of a motor  
5 vehicle or trailer. Each court in the state shall, on or before the  
6 fifth day of each month, submit to the county treasurer ~~or designated~~  
7 ~~county official~~ of the county in which the court is located an  
8 alphabetized list of all persons against whom such warrants exist for  
9 the preceding month.

10           Sec. 88. Section 60-3,166, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12           60-3,166 It shall be the duty of all law enforcement  
13 officers to arrest all violators of any of the provisions of sections  
14 60-373, 60-374, 60-375, 60-376, 60-378, 60-379, and 60-3,114 to  
15 60-3,116. Any person, firm, or corporation, including any motor  
16 vehicle, trailer, or boat dealer or manufacturer, who fails to comply  
17 with such provisions shall be guilty of a Class V misdemeanor and, in  
18 addition thereto, shall pay the county treasurer ~~or designated county~~  
19 ~~official~~ any and all motor vehicle taxes and fees imposed in sections  
20 60-3,185 and 60-3,190, registration fees, or certification fees due  
21 had the motor vehicle or trailer been properly registered or  
22 certified according to law.

23           Sec. 89. Section 60-3,186, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25           60-3,186 (1) The county treasurer ~~or designated county~~

1 ~~official~~ shall annually determine the motor vehicle tax on each motor  
2 vehicle registered in the county based on the age of the motor  
3 vehicle pursuant to section 60-3,187 and cause a notice of the amount  
4 of the tax to be mailed to the registrant at the address shown upon  
5 his or her registration certificate. The notice shall be printed on a  
6 form prescribed by the department and shall be mailed on or before  
7 the first day of the last month of the registration period.

8           (2)(a) The motor vehicle tax, motor vehicle fee,  
9 registration fee, sales tax, and any other applicable taxes and fees  
10 shall be paid to the county treasurer ~~or designated county official~~  
11 prior to the registration of the motor vehicle for the following  
12 registration period. If the motor vehicle being registered has been  
13 transferred as a gift or for a nominal amount, any sales tax owed by  
14 the transferor on the purchase of the motor vehicle shall have been  
15 paid or be paid to the county treasurer ~~or designated county official~~  
16 prior to the registration of the motor vehicle for the following  
17 registration period.

18           (b) After retaining one percent of the motor vehicle tax  
19 proceeds collected for costs, the remaining motor vehicle tax  
20 proceeds shall be allocated to each county, local school system,  
21 school district, city, and village in the tax district in which the  
22 motor vehicle has situs.

23           (c)(i) Twenty-two percent of the remaining motor vehicle  
24 tax proceeds shall be allocated to the county, (ii) sixty percent  
25 shall be allocated to the local school system or school district, and

1 (iii) eighteen percent shall be allocated to the city or village,  
2 except that (A) if the tax district is not in a city or village,  
3 forty percent shall be allocated to the county, and (B) in counties  
4 containing a city of the metropolitan class, eighteen percent shall  
5 be allocated to the county and twenty-two percent shall be allocated  
6 to the city or village.

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

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

13 Sec. 90. Section 60-3,189, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15 60-3,189 (1) A veteran of the United States Armed Forces  
16 who qualifies for an exemption from the motor vehicle tax under  
17 subdivision (2) of section 60-3,185 shall apply for the exemption to  
18 the county treasurer ~~or designated county official~~ not more than  
19 fifteen days before and not later than thirty days after the  
20 registration date for the motor vehicle. A renewal application shall  
21 be made annually not sooner than the first day of the last month of  
22 the registration period or later than the last day of the  
23 registration period. The county treasurer ~~or designated county~~  
24 ~~official~~ shall approve or deny the application and notify the  
25 applicant of his or her decision within twenty days after the filing

1 of the application. An applicant may appeal the denial of an  
2 application to the county board of equalization within twenty days  
3 after the date the notice was mailed.

4 (2) An organization which qualifies for an exemption from  
5 the motor vehicle tax under subdivision (6) of section 60-3,185 shall  
6 apply for the exemption to the county treasurer ~~or designated county~~  
7 ~~official~~ not more than fifteen days before and not later than thirty  
8 days after the registration date for the motor vehicle. For a newly  
9 acquired motor vehicle, an application for exemption must be made  
10 within thirty days after the purchase date. A renewal application  
11 shall be made annually not sooner than the first day of the last  
12 month of the registration period or later than the last day of the  
13 registration period. The county treasurer ~~or designated county~~  
14 ~~official~~ shall examine the application and recommend either exempt or  
15 nonexempt status to the county board of equalization within twenty  
16 days after receipt of the application. The county board of  
17 equalization, after a hearing on ten days' notice to the applicant  
18 and after considering the recommendation of the county treasurer ~~or~~  
19 ~~designated county official~~ and any other information it may obtain,  
20 shall approve or deny the exemption on the basis of law and of rules  
21 and regulations adopted and promulgated by the Tax Commissioner  
22 within thirty days after the hearing. The county board of  
23 equalization shall mail or deliver its final decision to the  
24 applicant and the county treasurer ~~or designated county official~~  
25 within seven days after the date of decision. The decision of the

1 county board of equalization may be appealed to the Tax Equalization  
2 and Review Commission in accordance with the Tax Equalization and  
3 Review Commission Act within thirty days after the final decision.

4 Sec. 91. Section 60-3,190, Revised Statutes Supplement,  
5 2011, is amended to read:

6 60-3,190 (1) A motor vehicle fee is imposed on all motor  
7 vehicles registered for operation in this state. An owner of a motor  
8 vehicle which is exempt from the imposition of a motor vehicle tax  
9 pursuant to section 60-3,185 shall also be exempt from the imposition  
10 of the motor vehicle fee imposed pursuant to this section.

11 (2) The county treasurer ~~or designated county official~~  
12 shall annually determine the motor vehicle fee on each motor vehicle  
13 registered in the county based on the age of the motor vehicle  
14 pursuant to this section and cause a notice of the amount of the fee  
15 to be mailed to the registrant at the address shown upon his or her  
16 registration certificate. The notice shall be printed on a form  
17 prescribed by the department, shall be combined with the notice of  
18 the motor vehicle tax, and shall be mailed on or before the first day  
19 of the last month of the registration period.

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

1 YEAR	FRACTION
2 First through fifth	1.00
3 Sixth through tenth	.70
4 Eleventh and over	.35
5 (4) The base fee shall be:	
6 (a) Automobiles, with a value when new of less than	
7 \$20,000, and assembled automobiles - \$5	
8 (b) Automobiles, with a value when new of \$20,000 through	
9 \$39,999 - \$20	
10 (c) Automobiles, with a value when new of \$40,000 or more	
11 - \$30	
12 (d) Motorcycles - \$10	
13 (e) Recreational vehicles and cabin trailers - \$10	
14 (f) Trucks over seven tons and buses - \$30	
15 (g) Trailers other than semitrailers - \$10	
16 (h) Semitrailers - \$30	
17 (i) Minitrucks - \$10	
18 (j) Low-speed vehicles - \$10.	
19 (5) The motor vehicle tax, motor vehicle fee, and	
20 registration fee shall be paid to the county treasurer <del>or designated</del>	
21 <del>official</del> prior to the registration of the motor vehicle for the	
22 following registration period. After retaining one percent of the	
23 motor vehicle fee collected for costs, the remaining proceeds shall	
24 be remitted to the State Treasurer for credit to the Motor Vehicle	
25 Fee Fund. The State Treasurer shall return funds from the Motor	

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

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

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

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

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



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

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

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

9           Sec. 92. Section 60-3,202, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           60-3,202 (1) As registration fees are received by the  
12 Division of Motor Carrier Services of the department pursuant to  
13 section 60-3,198, the division shall remit the fees to the State  
14 Treasurer, less a collection fee of three percent of thirty percent  
15 of the registration fees collected. The collection fee shall be  
16 credited to the Department of Revenue Property Assessment Division  
17 Cash Fund. The State Treasurer shall credit the remainder of the  
18 thirty percent of the fees collected to the Motor Vehicle Tax Fund  
19 and the remaining seventy percent of the fees collected to the  
20 Highway Trust Fund.

21           (2) On or before the last day of each quarter of the  
22 calendar year, the State Treasurer shall distribute all funds in the  
23 Motor Vehicle Tax Fund to the county treasurer ~~or designated county~~  
24 ~~official~~ of each county in the same proportion as the number of  
25 original apportionable vehicle registrations in each county bears to

1 the total of all original registrations within the state in the  
2 registration year immediately preceding.

3 (3) Upon receipt of motor vehicle tax funds from the  
4 State Treasurer, the county treasurer ~~or designated county official~~  
5 shall distribute such funds to taxing agencies within the county in  
6 the same proportion that the levy of each such taxing agency bears to  
7 the total of such levies of all taxing agencies in the county.

8 (4) In the event any taxing district has been annexed,  
9 merged, dissolved, or in any way absorbed into another taxing  
10 district, any apportionment of motor vehicle tax funds to which such  
11 taxing district would have been entitled shall be apportioned to the  
12 successor taxing district which has assumed the functions of the  
13 annexed, merged, dissolved, or absorbed taxing district.

14 (5) On or before March 1 of each year, the department  
15 shall furnish to the State Treasurer a tabulation showing the total  
16 number of original apportionable vehicle registrations in each county  
17 for the immediately preceding calendar year, which shall be the basis  
18 for computing the distribution of motor vehicle tax funds as provided  
19 in subsection (2) of this section.

20 (6) The Motor Vehicle Tax Fund is created. Any money in  
21 the fund available for investment shall be invested by the state  
22 investment officer pursuant to the Nebraska Capital Expansion Act and  
23 the Nebraska State Funds Investment Act.

24 Sec. 93. Section 60-3,209, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

1           60-3,209 Application for registration shall be made to  
2 the county treasurer ~~or designated county official~~ in such form as  
3 the director prescribes and shall state the name and address of the  
4 applicant, state a description of the snowmobile, including color,  
5 manufacturer, and identification number, and be signed by at least  
6 one owner. Application forms shall be made available through the  
7 county treasurer's ~~or designated county official's~~ office of each  
8 county in this state. Upon receipt of the application and the  
9 appropriate fee as provided in section 60-3,210, the snowmobile shall  
10 be registered by the county treasurer ~~or designated county official~~  
11 and a validation decal shall be provided which shall be affixed to  
12 the upper half of the snowmobile in such manner as the director  
13 prescribes. Snowmobiles owned by a dealer and operated for  
14 demonstration or testing purposes shall be exempt from affixing  
15 validation decals to the snowmobile but are required to carry a valid  
16 validation decal with the snowmobile at all times. Application for  
17 registration shall be made within fifteen days after the date of  
18 purchase.

19           Sec. 94. Section 60-3,217, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21           60-3,217 (1) The county treasurers ~~and designated county~~  
22 ~~officials~~ shall act as agents for the department in the collection of  
23 snowmobile registration fees. Twenty-five cents from the funds  
24 collected for each such registration shall be retained by the county.

25           (2) The remaining amount of the fees from registration of

1 snowmobiles shall be remitted to the State Treasurer who shall credit  
2 twenty-five percent to the General Fund and seventy-five percent to  
3 the Nebraska Snowmobile Trail Cash Fund.

4           Sec. 95. Section 60-1803, Reissue Revised Statutes of  
5 Nebraska, is amended to read:

6           60-1803 Every owner of a camper unit shall make  
7 application for a permit to the county treasurer ~~or designated county~~  
8 ~~official pursuant to section 23-186~~ of the county in which such owner  
9 resides or is domiciled or conducts a bona fide business, or if such  
10 owner is not a resident of this state, such application shall be made  
11 to the county treasurer ~~or designated county official~~ of the county  
12 in which such owner actually lives or conducts a bona fide business,  
13 except as otherwise expressly provided. Any person, firm,  
14 association, or corporation who is neither a resident of this state  
15 nor domiciled in this state, but who desires to obtain a permit for a  
16 camper unit owned by such person, firm, association, or corporation,  
17 may register the same in any county of this state. The application  
18 shall contain a statement of the name, post office address, and place  
19 of residence of the applicant, a description of the camper unit,  
20 including the name of the maker, the number, if any, affixed or  
21 assigned thereto by the manufacturer, the weight, width, and length  
22 of the vehicle, the year, the model, and the trade name or other  
23 designation given thereto by the manufacturer, if any. Camper unit  
24 permits required by sections 60-1801 to 60-1808 shall be issued by  
25 the county treasurer ~~or designated county official~~ in the same manner

1 as registration certificates as provided in the Motor Vehicle  
2 Registration Act except as otherwise provided in sections 60-1801 to  
3 60-1808. Every applicant for a permit, at the time of making such  
4 application, shall exhibit to the county treasurer ~~or designated~~  
5 ~~county official~~ evidence of ownership of such camper unit.  
6 Contemporaneously with such application, the applicant shall pay a  
7 permit fee in the amount of two dollars which shall be distributed in  
8 the same manner as all other motor vehicle license fees. Upon proper  
9 application being made and the payment of the permit fee, the  
10 applicant shall be issued a permit.

11 Sec. 96. Section 60-1807, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13 60-1807 In issuing ~~such~~ permits or renewals under  
14 sections 60-1801 to 60-1808, the county treasurer ~~or designated~~  
15 ~~county official pursuant to section 23-186~~ shall neither receive nor  
16 accept such application nor permit fee nor issue any permit for any  
17 such camper unit unless the applicant first exhibits proof by receipt  
18 or otherwise (1) that he or she has paid all applicable taxes and  
19 fees upon such camper unit based on the computation thereof made in  
20 the year preceding the year for which such application for permit is  
21 made, (2) that he or she was the owner of another camper unit or  
22 other motor vehicles on which he or she paid the taxes and fees  
23 during such year, or (3) that he or she owned no camper unit or other  
24 motor vehicle upon which taxes and fees might have been imposed  
25 during such year.

1           Sec. 97. Section 77-1501, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-1501 The county board shall constitute the county  
4 board of equalization. The county board of equalization shall fairly  
5 and impartially equalize the values of all items of real property in  
6 the county so that all real property is assessed uniformly and  
7 proportionately.

8           The county assessor or his or her designee shall attend  
9 all meetings of the county board of equalization when such meetings  
10 pertain to the assessment or exemption of real and personal property.  
11 The county treasurer ~~or designated county official pursuant to~~  
12 ~~section 23-186~~ shall attend all meetings of the county board of  
13 equalization involving the exemption of motor vehicles from the motor  
14 vehicle tax. All records of the county assessor's office shall be  
15 available for the inspection and consideration of the county board of  
16 equalization. The county clerk, deputy, or designee pursuant to  
17 section 23-1302 shall attend all meetings of the county board of  
18 equalization and shall make a record of the proceedings of the county  
19 board of equalization.

20           Sec. 98. Section 77-2703, Revised Statutes Supplement,  
21 2011, is amended to read:

22           77-2703 (1) There is hereby imposed a tax at the rate  
23 provided in section 77-2701.02 upon the gross receipts from all sales  
24 of tangible personal property sold at retail in this state; the gross  
25 receipts of every person engaged as a public utility, as a community

1 antenna television service operator, or as a satellite service  
2 operator, any person involved in the connecting and installing of the  
3 services defined in subdivision (2)(a), (b), (d), or (e) of section  
4 77-2701.16, or every person engaged as a retailer of intellectual or  
5 entertainment properties referred to in subsection (3) of section  
6 77-2701.16; the gross receipts from the sale of admissions in this  
7 state; the gross receipts from the sale of warranties, guarantees,  
8 service agreements, or maintenance agreements when the items covered  
9 are subject to tax under this section; beginning January 1, 2008, the  
10 gross receipts from the sale of bundled transactions when one or more  
11 of the products included in the bundle are taxable; the gross  
12 receipts from the provision of services defined in subsection (4) of  
13 section 77-2701.16; and the gross receipts from the sale of products  
14 delivered electronically as described in subsection (9) of section  
15 77-2701.16. Except as provided in section 77-2701.03, when there is a  
16 sale, the tax shall be imposed at the rate in effect at the time the  
17 gross receipts are realized under the accounting basis used by the  
18 retailer to maintain his or her books and records.

19           (a) The tax imposed by this section shall be collected by  
20 the retailer from the consumer. It shall constitute a part of the  
21 purchase price and until collected shall be a debt from the consumer  
22 to the retailer and shall be recoverable at law in the same manner as  
23 other debts. The tax required to be collected by the retailer from  
24 the consumer constitutes a debt owed by the retailer to this state.

25           (b) It is unlawful for any retailer to advertise, hold

1 out, or state to the public or to any customer, directly or  
2 indirectly, that the tax or part thereof will be assumed or absorbed  
3 by the retailer, that it will not be added to the selling, renting,  
4 or leasing price of the property sold, rented, or leased, or that, if  
5 added, it or any part thereof will be refunded. The provisions of  
6 this subdivision shall not apply to a public utility.

7 (c) The tax required to be collected by the retailer from  
8 the purchaser, unless otherwise provided by statute or by rule and  
9 regulation of the Tax Commissioner, shall be displayed separately  
10 from the list price, the price advertised in the premises, the marked  
11 price, or other price on the sales check or other proof of sales,  
12 rentals, or leases.

13 (d) For the purpose of more efficiently securing the  
14 payment, collection, and accounting for the sales tax and for the  
15 convenience of the retailer in collecting the sales tax, it shall be  
16 the duty of the Tax Commissioner to provide a schedule or schedules  
17 of the amounts to be collected from the consumer or user to  
18 effectuate the computation and collection of the tax imposed by the  
19 Nebraska Revenue Act of 1967. Such schedule or schedules shall  
20 provide that the tax shall be collected from the consumer or user  
21 uniformly on sales according to brackets based on sales prices of the  
22 item or items. Retailers may compute the tax due on any transaction  
23 on an item or an invoice basis. The rounding rule provided in section  
24 77-3,117 applies.

25 (e) The use of tokens or stamps for the purpose of



1 collecting or enforcing the collection of the taxes imposed in the  
2 Nebraska Revenue Act of 1967 or for any other purpose in connection  
3 with such taxes is prohibited.

4 (f) For the purpose of the proper administration of the  
5 provisions of the Nebraska Revenue Act of 1967 and to prevent evasion  
6 of the retail sales tax, it shall be presumed that all gross receipts  
7 are subject to the tax until the contrary is established. The burden  
8 of proving that a sale of property is not a sale at retail is upon  
9 the person who makes the sale unless he or she takes from the  
10 purchaser (i) a resale certificate to the effect that the property is  
11 purchased for the purpose of reselling, leasing, or renting it, (ii)  
12 an exemption certificate pursuant to subsection (7) of section  
13 77-2705, or (iii) a direct payment permit pursuant to sections  
14 77-2705.01 to 77-2705.03. Receipt of a resale certificate, exemption  
15 certificate, or direct payment permit shall be conclusive proof for  
16 the seller that the sale was made for resale or was exempt or that  
17 the tax will be paid directly to the state.

18 (g) In the rental or lease of automobiles, trucks,  
19 trailers, semitrailers, and truck-tractors as defined in the Motor  
20 Vehicle Registration Act, the tax shall be collected by the lessor on  
21 the rental or lease price, except as otherwise provided within this  
22 section.

23 (h) In the rental or lease of automobiles, trucks,  
24 trailers, semitrailers, and truck-tractors as defined in the act, for  
25 periods of one year or more, the lessor may elect not to collect and

1 remit the sales tax on the gross receipts and instead pay a sales tax  
2 on the cost of such vehicle. If such election is made, it shall be  
3 made pursuant to the following conditions:

4 (i) Notice of the desire to make such election shall be  
5 filed with the Tax Commissioner and shall not become effective until  
6 the Tax Commissioner is satisfied that the taxpayer has complied with  
7 all conditions of this subsection and all rules and regulations of  
8 the Tax Commissioner;

9 (ii) Such election when made shall continue in force and  
10 effect for a period of not less than two years and thereafter until  
11 such time as the lessor elects to terminate the election;

12 (iii) When such election is made, it shall apply to all  
13 vehicles of the lessor rented or leased for periods of one year or  
14 more except vehicles to be leased to common or contract carriers who  
15 provide to the lessor a valid common or contract carrier exemption  
16 certificate. If the lessor rents or leases other vehicles for periods  
17 of less than one year, such lessor shall maintain his or her books  
18 and records and his or her accounting procedure as the Tax  
19 Commissioner prescribes; and

20 (iv) The Tax Commissioner by rule and regulation shall  
21 prescribe the contents and form of the notice of election, a  
22 procedure for the determination of the tax base of vehicles which are  
23 under an existing lease at the time such election becomes effective,  
24 the method and manner for terminating such election, and such other  
25 rules and regulations as may be necessary for the proper

1 administration of this subdivision.

2 (i) The tax imposed by this section on the sales of motor  
3 vehicles, semitrailers, and trailers as defined in sections 60-339,  
4 60-348, and 60-354 shall be the liability of the purchaser and, with  
5 the exception of motor vehicles, semitrailers, and trailers  
6 registered pursuant to section 60-3,198, the tax shall be collected  
7 by the county treasurer ~~or designated county official~~ as provided in  
8 the Motor Vehicle Registration Act at the time the purchaser makes  
9 application for the registration of the motor vehicle, semitrailer,  
10 or trailer for operation upon the highways of this state. The tax  
11 imposed by this section on motor vehicles, semitrailers, and trailers  
12 registered pursuant to section 60-3,198 shall be collected by the  
13 Department of Motor Vehicles at the time the purchaser makes  
14 application for the registration of the motor vehicle, semitrailer,  
15 or trailer for operation upon the highways of this state. At the time  
16 of the sale of any motor vehicle, semitrailer, or trailer, the seller  
17 shall (i) state on the sales invoice the dollar amount of the tax  
18 imposed under this section and (ii) furnish to the purchaser a  
19 certified statement of the transaction, in such form as the Tax  
20 Commissioner prescribes, setting forth as a minimum the total sales  
21 price, the allowance for any trade-in, and the difference between the  
22 two. The sales tax due shall be computed on the difference between  
23 the total sales price and the allowance for any trade-in as disclosed  
24 by such certified statement. Any seller who willfully understates the  
25 amount upon which the sales tax is due shall be subject to a penalty

1 of one thousand dollars. A copy of such certified statement shall  
2 also be furnished to the Tax Commissioner. Any seller who fails or  
3 refuses to furnish such certified statement shall be guilty of a  
4 misdemeanor and shall, upon conviction thereof, be punished by a fine  
5 of not less than twenty-five dollars nor more than one hundred  
6 dollars. If the seller fails to state on the sales invoice the dollar  
7 amount of the tax due, the purchaser shall have the right and  
8 authority to rescind any agreement for purchase and to declare the  
9 purchase null and void. If the purchaser retains such motor vehicle,  
10 semitrailer, or trailer in this state and does not register it for  
11 operation on the highways of this state within thirty days of the  
12 purchase thereof, the tax imposed by this section shall immediately  
13 thereafter be paid by the purchaser to the county treasurer,~~the~~  
14 ~~designated county official,~~ or the Department of Motor Vehicles. If  
15 the tax is not paid on or before the thirtieth day after its  
16 purchase, the county treasurer,~~designated county official,~~ or  
17 Department of Motor Vehicles shall also collect from the purchaser  
18 interest from the thirtieth day through the date of payment and sales  
19 tax penalties as provided in the Nebraska Revenue Act of 1967. The  
20 county treasurer,~~designated county official,~~ or Department of Motor  
21 Vehicles shall report and remit the tax so collected to the Tax  
22 Commissioner by the fifteenth day of the following month. The county  
23 treasurer ~~or designated county official~~ shall deduct and withhold for  
24 the use of the county general fund, from all amounts required to be  
25 collected under this subsection, the collection fee permitted to be

1 deducted by any retailer collecting the sales tax. The Department of  
2 Motor Vehicles shall deduct, withhold, and deposit in the Motor  
3 Carrier Division Cash Fund the collection fee permitted to be  
4 deducted by any retailer collecting the sales tax. The collection fee  
5 shall be forfeited if the county treasurer, ~~designated county~~  
6 ~~official~~, or Department of Motor Vehicles violates any rule or  
7 regulation pertaining to the collection of the use tax.

8 (j)(i) The tax imposed by this section on the sale of a  
9 motorboat as defined in section 37-1204 shall be the liability of the  
10 purchaser. The tax shall be collected by the county treasurer ~~or~~  
11 ~~designated county official~~ at the time the purchaser makes  
12 application for the registration of the motorboat. At the time of the  
13 sale of a motorboat, the seller shall (A) state on the sales invoice  
14 the dollar amount of the tax imposed under this section and (B)  
15 furnish to the purchaser a certified statement of the transaction, in  
16 such form as the Tax Commissioner prescribes, setting forth as a  
17 minimum the total sales price, the allowance for any trade-in, and  
18 the difference between the two. The sales tax due shall be computed  
19 on the difference between the total sales price and the allowance for  
20 any trade-in as disclosed by such certified statement. Any seller who  
21 willfully understates the amount upon which the sales tax is due  
22 shall be subject to a penalty of one thousand dollars. A copy of such  
23 certified statement shall also be furnished to the Tax Commissioner.  
24 Any seller who fails or refuses to furnish such certified statement  
25 shall be guilty of a misdemeanor and shall, upon conviction thereof,

1 be punished by a fine of not less than twenty-five dollars nor more  
2 than one hundred dollars. If the seller fails to state on the sales  
3 invoice the dollar amount of the tax due, the purchaser shall have  
4 the right and authority to rescind any agreement for purchase and to  
5 declare the purchase null and void. If the purchaser retains such  
6 motorboat in this state and does not register it within thirty days  
7 of the purchase thereof, the tax imposed by this section shall  
8 immediately thereafter be paid by the purchaser to the county  
9 treasurer, ~~or designated county official~~. If the tax is not paid on  
10 or before the thirtieth day after its purchase, the county treasurer  
11 ~~or designated county official~~ shall also collect from the purchaser  
12 interest from the thirtieth day through the date of payment and sales  
13 tax penalties as provided in the Nebraska Revenue Act of 1967. The  
14 county treasurer ~~or designated county official~~ shall report and remit  
15 the tax so collected to the Tax Commissioner by the fifteenth day of  
16 the following month. The county treasurer ~~or designated county~~  
17 ~~official~~ shall deduct and withhold for the use of the county general  
18 fund, from all amounts required to be collected under this  
19 subsection, the collection fee permitted to be deducted by any  
20 retailer collecting the sales tax. The collection fee shall be  
21 forfeited if the county treasurer ~~or designated county official~~  
22 violates any rule or regulation pertaining to the collection of the  
23 use tax.

24 (ii) In the rental or lease of motorboats, the tax shall  
25 be collected by the lessor on the rental or lease price.

1           (k) The Tax Commissioner shall adopt and promulgate  
2 necessary rules and regulations for determining the amount subject to  
3 the taxes imposed by this section so as to insure that the full  
4 amount of any applicable tax is paid in cases in which a sale is made  
5 of which a part is subject to the taxes imposed by this section and a  
6 part of which is not so subject and a separate accounting is not  
7 practical or economical.

8           (2) A use tax is hereby imposed on the storage, use, or  
9 other consumption in this state of property purchased, leased, or  
10 rented from any retailer and on any transaction the gross receipts of  
11 which are subject to tax under subsection (1) of this section on or  
12 after June 1, 1967, for storage, use, or other consumption in this  
13 state at the rate set as provided in subsection (1) of this section  
14 on the sales price of the property or, in the case of leases or  
15 rentals, of the lease or rental prices.

16           (a) Every person storing, using, or otherwise consuming  
17 in this state property purchased from a retailer or leased or rented  
18 from another person for such purpose shall be liable for the use tax  
19 at the rate in effect when his or her liability for the use tax  
20 becomes certain under the accounting basis used to maintain his or  
21 her books and records. His or her liability shall not be extinguished  
22 until the use tax has been paid to this state, except that a receipt  
23 from a retailer engaged in business in this state or from a retailer  
24 who is authorized by the Tax Commissioner, under such rules and  
25 regulations as he or she may prescribe, to collect the sales tax and

1 who is, for the purposes of the Nebraska Revenue Act of 1967 relating  
2 to the sales tax, regarded as a retailer engaged in business in this  
3 state, which receipt is given to the purchaser pursuant to  
4 subdivision (b) of this subsection, shall be sufficient to relieve  
5 the purchaser from further liability for the tax to which the receipt  
6 refers.

7 (b) Every retailer engaged in business in this state and  
8 selling, leasing, or renting property for storage, use, or other  
9 consumption in this state shall, at the time of making any sale,  
10 collect any tax which may be due from the purchaser and shall give to  
11 the purchaser, upon request, a receipt therefor in the manner and  
12 form prescribed by the Tax Commissioner.

13 (c) The Tax Commissioner, in order to facilitate the  
14 proper administration of the use tax, may designate such person or  
15 persons as he or she may deem necessary to be use tax collectors and  
16 delegate to such persons such authority as is necessary to collect  
17 any use tax which is due and payable to the State of Nebraska. The  
18 Tax Commissioner may require of all persons so designated a surety  
19 bond in favor of the State of Nebraska to insure against any  
20 misappropriation of state funds so collected. The Tax Commissioner  
21 may require any tax official, city, county, or state, to collect the  
22 use tax on behalf of the state. All persons designated to or required  
23 to collect the use tax shall account for such collections in the  
24 manner prescribed by the Tax Commissioner. Nothing in this  
25 subdivision shall be so construed as to prevent the Tax Commissioner



1 or his or her employees from collecting any use taxes due and payable  
2 to the State of Nebraska.

3 (d) All persons designated to collect the use tax and all  
4 persons required to collect the use tax shall forward the total of  
5 such collections to the Tax Commissioner at such time and in such  
6 manner as the Tax Commissioner may prescribe. For all use taxes  
7 collected prior to October 1, 2002, such collectors of the use tax  
8 shall deduct and withhold from the amount of taxes collected two and  
9 one-half percent of the first three thousand dollars remitted each  
10 month and one-half of one percent of all amounts in excess of three  
11 thousand dollars remitted each month as reimbursement for the cost of  
12 collecting the tax. For use taxes collected on and after October 1,  
13 2002, such collectors of the use tax shall deduct and withhold from  
14 the amount of taxes collected two and one-half percent of the first  
15 three thousand dollars remitted each month as reimbursement for the  
16 cost of collecting the tax. Any such deduction shall be forfeited to  
17 the State of Nebraska if such collector violates any rule,  
18 regulation, or directive of the Tax Commissioner.

19 (e) For the purpose of the proper administration of the  
20 Nebraska Revenue Act of 1967 and to prevent evasion of the use tax,  
21 it shall be presumed that property sold, leased, or rented by any  
22 person for delivery in this state is sold, leased, or rented for  
23 storage, use, or other consumption in this state until the contrary  
24 is established. The burden of proving the contrary is upon the person  
25 who purchases, leases, or rents the property.

1           (f) For the purpose of the proper administration of the  
2 Nebraska Revenue Act of 1967 and to prevent evasion of the use tax,  
3 for the sale of property to an advertising agency which purchases the  
4 property as an agent for a disclosed or undisclosed principal, the  
5 advertising agency is and remains liable for the sales and use tax on  
6 the purchase the same as if the principal had made the purchase  
7 directly.

8           Sec. 99. Section 77-2708, Revised Statutes Supplement,  
9 2011, is amended to read:

10           77-2708 (1)(a) The sales and use taxes imposed by the  
11 Nebraska Revenue Act of 1967 shall be due and payable to the Tax  
12 Commissioner monthly on or before the twentieth day of the month next  
13 succeeding each monthly period unless otherwise provided pursuant to  
14 the Nebraska Revenue Act of 1967.

15           (b)(i) On or before the twentieth day of the month  
16 following each monthly period or such other period as the Tax  
17 Commissioner may require, a return for such period, along with all  
18 taxes due, shall be filed with the Tax Commissioner in such form and  
19 content as the Tax Commissioner may prescribe and containing such  
20 information as the Tax Commissioner deems necessary for the proper  
21 administration of the Nebraska Revenue Act of 1967. The Tax  
22 Commissioner, if he or she deems it necessary in order to insure  
23 payment to or facilitate the collection by the state of the amount of  
24 sales or use taxes due, may require returns and payment of the amount  
25 of such taxes for periods other than monthly periods in the case of a

1 particular seller, retailer, or purchaser, as the case may be. The  
2 Tax Commissioner shall by rule and regulation require reports and tax  
3 payments from sellers, retailers, or purchasers depending on their  
4 yearly tax liability. Except as required by the streamlined sales and  
5 use tax agreement, annual returns shall be required if such sellers',  
6 retailers', or purchasers' yearly tax liability is less than nine  
7 hundred dollars, quarterly returns shall be required if their yearly  
8 tax liability is nine hundred dollars or more and less than three  
9 thousand dollars, and monthly returns shall be required if their  
10 yearly tax liability is three thousand dollars or more. The Tax  
11 Commissioner shall have the discretion to allow an annual return for  
12 seasonal retailers, even when their yearly tax liability exceeds the  
13 amounts listed in this subdivision.

14           The Tax Commissioner may adopt and promulgate rules and  
15 regulations to allow annual, semiannual, or quarterly returns for any  
16 retailer making monthly remittances or payments of sales and use  
17 taxes by electronic funds transfer or for any retailer remitting tax  
18 to the state pursuant to the streamlined sales and use tax agreement.  
19 Such rules and regulations may establish a method of determining the  
20 amount of the payment that will result in substantially all of the  
21 tax liability being paid each quarter. At least once each year, the  
22 difference between the amount paid and the amount due shall be  
23 reconciled. If the difference is more than ten percent of the amount  
24 paid, a penalty of fifty percent of the unpaid amount shall be  
25 imposed.

1           (ii) For purposes of the sales tax, a return shall be  
2 filed by every retailer liable for collection from a purchaser and  
3 payment to the state of the tax, except that a combined sales tax  
4 return may be filed for all licensed locations which are subject to  
5 common ownership. For purposes of this subdivision, common ownership  
6 means the same person or persons own eighty percent or more of each  
7 licensed location. For purposes of the use tax, a return shall be  
8 filed by every retailer engaged in business in this state and by  
9 every person who has purchased property, the storage, use, or other  
10 consumption of which is subject to the use tax, but who has not paid  
11 the use tax due to a retailer required to collect the tax.

12           (iii) The Tax Commissioner may require that returns be  
13 signed by the person required to file the return or by his or her  
14 duly authorized agent but need not be verified by oath.

15           (iv) A taxpayer who keeps his or her regular books and  
16 records on a cash basis, an accrual basis, or any generally  
17 recognized accounting basis which correctly reflects the operation of  
18 the business may file the sales and use tax returns required by the  
19 Nebraska Revenue Act of 1967 on the same accounting basis that is  
20 used for the regular books and records, except that on credit,  
21 conditional, and installment sales, the retailer who keeps his or her  
22 books on an accrual basis may report such sales on the cash basis and  
23 pay the tax upon the collections made during each month. If a  
24 taxpayer transfers, sells, assigns, or otherwise disposes of an  
25 account receivable, he or she shall be deemed to have received the

1 full balance of the consideration for the original sale and shall be  
2 liable for the remittance of the sales tax on the balance of the  
3 total sale price not previously reported, except that such transfer,  
4 sale, assignment, or other disposition of an account receivable by a  
5 retailer to a subsidiary shall not be deemed to require the retailer  
6 to pay the sales tax on the credit sale represented by the account  
7 transferred prior to the time the customer makes payment on such  
8 account. If the subsidiary does not obtain a Nebraska sales tax  
9 permit, the taxpayer shall obtain a surety bond in favor of the State  
10 of Nebraska to insure payment of the tax and any interest and penalty  
11 imposed thereon under this section in an amount not less than two  
12 times the amount of tax payable on outstanding accounts receivable  
13 held by the subsidiary as of the end of the prior calendar year.  
14 Failure to obtain either a sales tax permit or a surety bond in  
15 accordance with this section shall result in the payment on the next  
16 required filing date of all sales taxes not previously remitted. When  
17 the retailer has adopted one basis or the other of reporting credit,  
18 conditional, or installment sales and paying the tax thereon, he or  
19 she will not be permitted to change from that basis without first  
20 having notified the Tax Commissioner.

21 (c) Except as provided in the streamlined sales and use  
22 tax agreement, the taxpayer required to file the return shall deliver  
23 or mail any required return together with a remittance of the net  
24 amount of the tax due to the office of the Tax Commissioner on or  
25 before the required filing date. Failure to file the return, filing

1 after the required filing date, failure to remit the net amount of  
2 the tax due, or remitting the net amount of the tax due after the  
3 required filing date shall be cause for a penalty, in addition to  
4 interest, of ten percent of the amount of tax not paid by the  
5 required filing date or twenty-five dollars, whichever is greater,  
6 unless the penalty is being collected under subdivision (1)(i) or (1)  
7 (j)(i) of section 77-2703 by a county treasurer, ~~a designated county~~  
8 ~~official~~, or the Department of Motor Vehicles, in which case the  
9 penalty shall be five dollars.

10 (d) The taxpayer shall deduct and withhold, from the  
11 taxes otherwise due from him or her on his or her tax return, two and  
12 one-half percent of the first three thousand dollars remitted each  
13 month to reimburse himself or herself for the cost of collecting the  
14 tax. Taxpayers filing a combined return as allowed by subdivision (1)  
15 (b)(ii) of this subsection shall compute such collection fees on the  
16 basis of the receipts and liability of each licensed location.

17 (2)(a) If the Tax Commissioner determines that any sales  
18 or use tax amount, penalty, or interest has been paid more than once,  
19 has been erroneously or illegally collected or computed, or has been  
20 paid and the purchaser qualifies for a refund under section  
21 77-2708.01, the Tax Commissioner shall set forth that fact in his or  
22 her records and the excess amount collected or paid may be credited  
23 on any sales, use, or income tax amounts then due and payable from  
24 the person under the Nebraska Revenue Act of 1967. Any balance may be  
25 refunded to the person by whom it was paid or his or her successors,

1 administrators, or executors.

2 (b) No refund shall be allowed unless a claim therefor is  
3 filed with the Tax Commissioner by the person who made the  
4 overpayment or his or her attorney, executor, or administrator within  
5 three years from the required filing date following the close of the  
6 period for which the overpayment was made, within six months after  
7 any determination becomes final under section 77-2709, or within six  
8 months from the date of overpayment with respect to such  
9 determinations, whichever of these three periods expires later,  
10 unless the credit relates to a period for which a waiver has been  
11 given. Failure to file a claim within the time prescribed in this  
12 subsection shall constitute a waiver of any demand against the state  
13 on account of overpayment.

14 (c) Every claim shall be in writing on forms prescribed  
15 by the Tax Commissioner and shall state the specific amount and  
16 grounds upon which the claim is founded. No refund shall be made in  
17 any amount less than two dollars.

18 (d) The Tax Commissioner shall allow or disallow a claim  
19 within one hundred eighty days after it has been filed. A request for  
20 a hearing shall constitute a waiver of the one-hundred-eighty-day  
21 period. The claimant and the Tax Commissioner may also agree to  
22 extend the one-hundred-eighty-day period. If a hearing has not been  
23 requested and the Tax Commissioner has neither allowed nor disallowed  
24 a claim within either the one hundred eighty days or the period  
25 agreed to by the claimant and the Tax Commissioner, the claim shall

1 be deemed to have been allowed.

2 (e) Within thirty days after disallowing any claim in  
3 whole or in part, the Tax Commissioner shall serve notice of his or  
4 her action on the claimant in the manner prescribed for service of  
5 notice of a deficiency determination.

6 (f) Within thirty days after the mailing of the notice of  
7 the Tax Commissioner's action upon a claim filed pursuant to the  
8 Nebraska Revenue Act of 1967, the action of the Tax Commissioner  
9 shall be final unless the taxpayer seeks review of the Tax  
10 Commissioner's determination as provided in section 77-27,127.

11 (g) Upon the allowance of a credit or refund of any sum  
12 erroneously or illegally assessed or collected, of any penalty  
13 collected without authority, or of any sum which was excessive or in  
14 any manner wrongfully collected, interest shall be allowed and paid  
15 on the amount of such credit or refund at the rate specified in  
16 section 45-104.02, as such rate may from time to time be adjusted,  
17 from the date such sum was paid or from the date the return was  
18 required to be filed, whichever date is later, to the date of the  
19 allowance of the refund or, in the case of a credit, to the due date  
20 of the amount against which the credit is allowed, but in the case of  
21 a voluntary and unrequested payment in excess of actual tax liability  
22 or a refund under section 77-2708.01, no interest shall be allowed  
23 when such excess is refunded or credited.

24 (h) No suit or proceeding shall be maintained in any  
25 court for the recovery of any amount alleged to have been erroneously



1 or illegally determined or collected unless a claim for refund or  
2 credit has been duly filed.

3 (i) The Tax Commissioner may recover any refund or part  
4 thereof which is erroneously made and any credit or part thereof  
5 which is erroneously allowed by issuing a deficiency determination  
6 within one year from the date of refund or credit or within the  
7 period otherwise allowed for issuing a deficiency determination,  
8 whichever expires later.

9 (j)(i) Credit shall be allowed to the retailer,  
10 contractor, or repairperson for sales or use taxes paid pursuant to  
11 the Nebraska Revenue Act of 1967 on any deduction taken that is  
12 attributed to bad debts not including interest. Bad debt has the same  
13 meaning as in 26 U.S.C. 166, as such section existed on January 1,  
14 2003. However, the amount calculated pursuant to 26 U.S.C. 166 shall  
15 be adjusted to exclude: Financing charges or interest; sales or use  
16 taxes charged on the purchase price; uncollectible amounts on  
17 property that remains in the possession of the seller until the full  
18 purchase price is paid; and expenses incurred in attempting to  
19 collect any debt and repossessed property.

20 (ii) Bad debts may be deducted on the return for the  
21 period during which the bad debt is written off as uncollectible in  
22 the claimant's books and records and is eligible to be deducted for  
23 federal income tax purposes. A claimant who is not required to file  
24 federal income tax returns may deduct a bad debt on a return filed  
25 for the period in which the bad debt is written off as uncollectible

1 in the claimant's books and records and would be eligible for a bad  
2 debt deduction for federal income tax purposes if the claimant was  
3 required to file a federal income tax return.

4 (iii) If a deduction is taken for a bad debt and the debt  
5 is subsequently collected in whole or in part, the tax on the amount  
6 so collected must be paid and reported on the return filed for the  
7 period in which the collection is made.

8 (iv) When the amount of bad debt exceeds the amount of  
9 taxable sales for the period during which the bad debt is written  
10 off, a refund claim may be filed within the otherwise applicable  
11 statute of limitations for refund claims. The statute of limitations  
12 shall be measured from the due date of the return on which the bad  
13 debt could first be claimed.

14 (v) If filing responsibilities have been assumed by a  
15 certified service provider, the service provider may claim, on behalf  
16 of the retailer, any bad debt allowance provided by this section. The  
17 certified service provider shall credit or refund the full amount of  
18 any bad debt allowance or refund received to the retailer.

19 (vi) For purposes of reporting a payment received on a  
20 previously claimed bad debt, any payments made on a debt or account  
21 are applied first proportionally to the taxable price of the property  
22 or service and the sales tax thereon, and secondly to interest,  
23 service charges, and any other charges.

24 (vii) In situations in which the books and records of the  
25 party claiming the bad debt allowance support an allocation of the

1 bad debts among the member states in the streamlined sales and use  
2 tax agreement, the state shall permit the allocation.

3 Sec. 100. Section 77-3445, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5 77-3445 A council on public improvements and services may  
6 be created within each county or for adjoining counties by  
7 resolutions of county boards or by joint resolutions passed by at  
8 least three different types of political subdivisions located in the  
9 county which are authorized to levy property taxes or which may  
10 benefit from property taxes affected by the levy limits imposed by  
11 sections 77-3442 to 77-3444. Such councils shall include, but are not  
12 limited to, one elected official from each school board, county  
13 board, incorporated city or village, natural resources district,  
14 community college, educational service unit, hospital district,  
15 airport authority, fire protection district, and township taxing  
16 property within the county or counties. The elected governing body of  
17 each political subdivision which has the legal authority to request  
18 property tax funding or a levy set by the county board within a  
19 county may by resolution of the governing body appoint one elected  
20 official from the governing board to the council on public  
21 improvements and services.

22 Councils on public improvements and services may meet,  
23 ~~beginning in 1996,~~ as often as necessary prior to the adoption of  
24 budgets and property tax requests affected by the levy limits  
25 described in sections 77-3442 to 77-3444. The council shall jointly

1 examine the budgets and property tax requests of each governmental  
2 agency or quasi-governmental agency with statutory authority to  
3 request a share of the property tax. The county clerk ~~or designated~~  
4 ~~county official~~ of each county shall attend such meetings and keep a  
5 public record of the proceedings. Each council on public improvements  
6 and services which is created by resolution as provided in this  
7 section shall hold at least one public meeting prior to the adoption  
8 of public budgets affected by the levy limits imposed by sections  
9 77-3442 to 77-3444. Such council may continue to meet to discuss  
10 issues of public service provision in an effective and coordinated  
11 manner, the impacts of levy limits, state and federal law, program,  
12 or aid changes, and the joint provision or use of capital facilities  
13 and equipment.

14           Sec. 101. Original sections 37-1214, 37-1215, 37-1216,  
15 37-1217, 37-1218, 37-1219, 37-1223, 37-1226, 37-1227, 37-1278,  
16 37-1280, 37-1284, 37-1285, 37-1286, 37-1289, 37-1291, 37-1293,  
17 37-1296, 60-142.03, 60-146, 60-147, 60-148, 60-149, 60-150, 60-152,  
18 60-162, 60-163, 60-164, 60-166, 60-168, 60-168.01, 60-169, 60-170,  
19 60-173, 60-175, 60-178, 60-180, 60-181, 60-184, 60-189, 60-371,  
20 60-372, 60-382, 60-384, 60-385, 60-388, 60-391, 60-396, 60-397,  
21 60-398, 60-3,104.01, 60-3,109, 60-3,111, 60-3,112, 60-3,114,  
22 60-3,115, 60-3,116, 60-3,119, 60-3,120, 60-3,121, 60-3,122.02,  
23 60-3,128, 60-3,140, 60-3,141, 60-3,142, 60-3,144, 60-3,147, 60-3,148,  
24 60-3,156, 60-3,157, 60-3,158, 60-3,159, 60-3,163, 60-3,166, 60-3,186,  
25 60-3,189, 60-3,202, 60-3,209, 60-3,217, 60-1803, 60-1807, 77-1501,

1 and 77-3445, Reissue Revised Statutes of Nebraska, sections 37-1279,  
2 37-1282, and 37-1283, Revised Statutes Cumulative Supplement, 2010,  
3 and sections 18-1214, 18-1738, 18-1738.01, 18-1738.02, 18-1739,  
4 37-1287, 60-144, 60-153, 60-161, 60-386, 60-395, 60-3,190, 77-2703,  
5 and 77-2708, Revised Statutes Supplement, 2011, are repealed.

6           Sec. 102. The following sections are outright repealed:  
7 Sections 60-111, 60-162.01, and 60-320, Reissue Revised Statutes of  
8 Nebraska, section 37-1280.01, Revised Statutes Cumulative Supplement,  
9 2010, and section 23-186, Revised Statutes Supplement, 2011.