

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 81

Final Reading

(Second)

Introduced by Cornett, 45; Fischer, 43; Fulton, 29; Heidemann, 1;
Janssen, 15; Langemeier, 23; McCoy, 39; Pankonin, 2;
Price, 3; Smith, 14.

Read first time January 06, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to cities and villages; to amend section 14-109,
2 Reissue Revised Statutes of Nebraska, and section
3 18-1214, Revised Statutes Cumulative Supplement, 2010; to
4 change provisions relating to occupation taxes and motor
5 vehicle registration; to authorize motor vehicle fees as
6 prescribed; to define terms; to provide an operative
7 date; to provide severability; to repeal the original
8 sections; and to declare an emergency.

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

1 Section 1. Section 14-109, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 14-109 (1)(a) The city council shall have power to tax
4 for revenue, license, and regulate ~~pawnbrokers, peddlers,~~
5 ~~auctioneers, brokers, hawkers, commission merchants, showmen,~~
6 ~~jugglers, innkeepers, liquor dealers, toll bridges, ferries,~~
7 ~~insurance, telegraph and express companies and vendors of patents.~~
8 any person within the limits of the city by ordinance except as
9 otherwise provided in this section. Such tax may include both a tax
10 for revenue and license. ~~If the applicant is an individual, an~~
11 ~~application for a license shall include the applicant's social~~
12 ~~security number.~~ The city council ~~shall have power to~~ may raise
13 revenue by levying and collecting a tax on any occupation or business
14 within the limits of the city, ~~and regulate the same by ordinance.~~
15 All such taxes shall be uniform in respect to the class upon which
16 they are imposed. All scientific and literary lectures and
17 entertainments shall be exempt from taxation, as well as concerts and
18 all other musical entertainments given exclusively by the citizens of
19 the city. It shall be the duty of the city clerk to deliver to the
20 city treasurer the certified copy of the ordinance levying such tax,
21 and the city clerk shall append thereto a warrant requiring the city
22 treasurer to collect such tax.

23 (b) For purposes of this subsection, limits of the city
24 does not include the extraterritorial zoning jurisdiction of such
25 city.

1 (2)(a) Except as otherwise provided in subdivision (c) of
2 this subsection, the ~~The~~ city council shall also have power to
3 require any ~~person, firm, or corporation owning or using any vehicle~~
4 ~~in a city of the metropolitan class~~ individual whose primary
5 residence or person who owns a place of business which is within the
6 limits of the city and that owns and operates a motor vehicle within
7 such limits to annually ~~to~~ register such motor vehicle in such manner
8 as may be provided and to require such person to pay an annual
9 ~~registration fee~~ motor vehicle fee therefor and to require the
10 payment of ~~registration fees~~ such fee upon the change of ownership of
11 such vehicle. All ~~registration fees~~ such fees which may be ~~thus~~
12 provided for under this subsection shall be credited to a separate
13 fund of the city, thereby created, to be used exclusively for ~~the~~
14 ~~repairing of streets in such city.~~ constructing, repairing,
15 maintaining, or improving streets, roads, alleys, public ways, or
16 parts thereof or for the amortization of bonded indebtedness when
17 created for such purposes.

18 (b) No registration fee ~~motor vehicle fee~~ shall be
19 required ~~where~~ under this subsection if (i) a vehicle is used or
20 stored but temporarily in such city for a period of ~~not more than one~~
21 ~~week.~~ six months or less in a twelve-month period, (ii) an individual
22 does not have a primary residence or a person does not own a place of
23 business within the limits of the city and does not own and operate a
24 motor vehicle within the limits of the city, or (iii) an individual
25 is a full-time student attending a postsecondary institution within

1 the limits of the city and the motor vehicle's situs under the Motor
2 Vehicle Certificate of Title Act is different from the place at which
3 he or she is attending such institution.

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

8 (d) For purposes of this subsection, limits of the city
9 includes the extraterritorial zoning jurisdiction of such city.

10 (3) For purposes of this section, person includes bodies
11 corporate, societies, communities, the public generally, individuals,
12 partnerships, limited liability companies, joint-stock companies,
13 cooperatives, and associations. Person does not include any federal,
14 state, or local government or any political subdivision thereof.

15 Sec. 2. Section 18-1214, Revised Statutes Cumulative
16 Supplement, 2010, is amended to read:

17 ~~18-1214 All cities and villages may levy a tax on all~~
18 ~~motor vehicles owned or used in such city or village.~~ (1) Except as
19 otherwise provided in subsection (3) of this section, the governing
20 body of any city or village shall have power to require any
21 individual whose primary residence or person who owns a place of
22 business which is within the limits of the city or village and that
23 owns and operates a motor vehicle within such limits to pay an annual
24 motor vehicle fee and to require the payment of such fee upon the
25 change of ownership of such vehicle. All such fees which may be

1 provided for under this subsection shall be used exclusively for
2 constructing, repairing, maintaining, or improving streets, roads,
3 alleys, public ways, or parts thereof or for the amortization of
4 bonded indebtedness when created for such purposes.

5 (2) No motor vehicle fee shall be required under this
6 section if (a) a vehicle is used or stored but temporarily in such
7 city or village for a period of six months or less in a twelve-month
8 period, (b) an individual does not have a primary residence or a
9 person does not own a place of business within the limits of the city
10 or village and does not own and operate a motor vehicle within the
11 limits of the city or village, or (c) an individual is a full-time
12 student attending a postsecondary institution within the limits of
13 the city or village and the motor vehicle's situs under the Motor
14 Vehicle Certificate of Title Act is different from the place at which
15 he or she is attending such institution.

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

20 (4) Until the implementation date designated by the
21 Director of Motor Vehicles under section 23-186, the ~~tax~~-fee shall be
22 paid to the designated county official of the county in which such
23 city or village is located when the registration fees as provided in
24 the Motor Vehicle Registration Act are paid. Such ~~taxes~~-fees shall be
25 remitted to the county treasurer for credit to the road fund of such

1 city or village. On and after the implementation date designated
2 under section 23-186, the ~~tax-fee~~ shall be paid to the county
3 treasurer for credit to such road fund. ~~Such funds shall be used by~~
4 ~~such city or village for constructing, resurfacing, maintaining, or~~
5 ~~improving streets, roads, alleys, public ways, or parts thereof or~~
6 ~~for the amortization of bonded indebtedness when created for such~~
7 ~~purposes.~~

8 (5) For purposes of this section:

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

11 (b) Person includes bodies corporate, societies,
12 communities, the public generally, individuals, partnerships, limited
13 liability companies, joint-stock companies, cooperatives, and
14 associations. Person does not include any federal, state, or local
15 government or any political subdivision thereof.

16 Sec. 3. This act becomes operative on January 1, 2011.

17 Sec. 4. If any section in this act or any part of any
18 section is declared invalid or unconstitutional, the declaration
19 shall not affect the validity or constitutionality of the remaining
20 portions.

21 Sec. 5. Original section 14-109, Reissue Revised Statutes
22 of Nebraska, and section 18-1214, Revised Statutes Cumulative
23 Supplement, 2010, are repealed.

24 Sec. 6. Since an emergency exists, this act takes effect
25 when passed and approved according to law.