

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 453

Introduced by Hilkemann, 4.

Read first time January 20, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to
- 2 amend section 60-395, Revised Statutes Cumulative Supplement, 2014;
- 3 to change provisions relating to motor vehicle fees and taxes; and
- 4 to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-395, Revised Statutes Cumulative Supplement,
2 2014, is amended to read:

3 60-395 (1) Except as otherwise provided in subsection (2) of this
4 section and sections 60-3,121, 60-3,122.02, 60-3,122.04, and 60-3,128,
5 the registration shall expire and the registered owner or lessee may, by
6 returning the registration certificate, the license plates, and, when
7 appropriate, the validation decals and by either making application on a
8 form prescribed by the department to the county treasurer of the
9 occurrence of an event described in subdivisions (a) through (e) of this
10 subsection or, in the case of a change in situs, displaying to the county
11 treasurer the registration certificate of such other state as evidence of
12 a change in situs, receive a refund of that part of the unused fees and
13 taxes on motor vehicles or trailers based on the number of unexpired
14 months remaining in the registration period from the date of any of the
15 following events:

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

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

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

20 (d) Whenever a type or class of motor vehicle or trailer previously
21 registered is subsequently declared by legislative act or court decision
22 to be illegal or ineligible to be operated or towed on the public roads
23 and no longer subject to registration fees, the motor vehicle tax imposed
24 in section 60-3,185, the motor vehicle fee imposed in section 60-3,190,
25 and the alternative fuel fee imposed in section 60-3,191;

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

27 or

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

30 (2) If the date of the event falls within the same calendar month in
31 which the motor vehicle or trailer is acquired, no refund shall be

1 allowed for such month.

2 (3) If the transferor or lessee acquires another motor vehicle at
3 the time of the transfer, trade-in, or surrender, the transferor or
4 lessee shall have the credit provided for in this section applied toward
5 payment of the motor vehicle fees and taxes then owing. Otherwise, the
6 transferor or lessee shall file a claim for refund with the county
7 treasurer upon an application form prescribed by the department.

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

12 (5) For purposes of this section, the date of the event shall be:
13 (a) In the case of a transfer or loss, the date of the transfer or loss;
14 (b) in the case of a change in the situs, the date of registration in
15 another state; (c) in the case of a trade-in or surrender under a lease,
16 the date of trade-in or surrender; (d) in the case of a legislative act,
17 the effective date of the act; and (e) in the case of a court decision,
18 the date the decision is rendered.

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

22 (7) If a motor vehicle or trailer was reported stolen under section
23 60-178, a refund under this section shall not be reduced for a lost plate
24 charge and a credit under this section may be reduced for a lost plate
25 charge but the applicant shall not be required to pay the plate fee for
26 new plates.

27 (8) The county treasurer shall refund the motor vehicle fee and
28 registration fee from the fees which have not been transferred to the
29 State Treasurer. The county treasurer shall make payment to the claimant
30 from the undistributed motor vehicle taxes of the taxing unit where the
31 tax money was originally distributed. No refund of less than two dollars

1 shall be paid.

2 (9) In a transfer of ownership of any motor vehicle or trailer in a
3 private transaction, the seller shall not be taxed for the month of the
4 disposition.

5 Sec. 2. Original section 60-395, Revised Statutes Cumulative
6 Supplement, 2014, is repealed.