

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 587

Introduced by McCollister, 20; Nordquist, 7; Schnoor, 15.

Read first time January 21, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to
- 2 amend section 60-3,187, Revised Statutes Cumulative Supplement,
- 3 2014; to change the motor vehicle tax schedules; to provide an
- 4 operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3,187, Revised Statutes Cumulative Supplement,
2 2014, is amended to read:

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

5 (2) The motor vehicle tax shall be calculated by multiplying the
6 base tax times the fraction which corresponds to the age category of the
7 vehicle as shown in the following tables ~~table~~:

8 (a) For all motor vehicles other than passenger cars:

9 YEAR	FRACTION
10 First	1.00
11 Second	0.90
12 Third	0.80
13 Fourth	0.70
14 Fifth	0.60
15 Sixth	0.51
16 Seventh	0.42
17 Eighth	0.33
18 Ninth	0.24
19 Tenth and Eleventh	0.15
20 Twelfth and Thirteenth	0.07
21 Fourteenth and older	0.00

22 (b) For passenger cars for tax year 2016:

23 <u>YEAR</u>	<u>FRACTION</u>
24 <u>First</u>	<u>0.95</u>
25 <u>Second</u>	<u>0.85</u>
26 <u>Third</u>	<u>0.75</u>
27 <u>Fourth</u>	<u>0.65</u>
28 <u>Fifth</u>	<u>0.55</u>
29 <u>Sixth</u>	<u>0.45</u>
30 <u>Seventh</u>	<u>0.35</u>

1	<u>Eighth</u>	<u>0.25</u>
2	<u>Ninth</u>	<u>0.20</u>
3	<u>Tenth</u>	<u>0.15</u>
4	<u>Eleventh</u>	<u>0.10</u>
5	<u>Twelfth and Thirteenth</u>	<u>0.07</u>
6	<u>Fourteenth and older</u>	<u>0.00</u>

7 (c) For passenger cars for tax year 2017 and each tax year
 8 thereafter:

9	<u>YEAR</u>	<u>FRACTION</u>
10	<u>First</u>	<u>0.95</u>
11	<u>Second</u>	<u>0.85</u>
12	<u>Third</u>	<u>0.75</u>
13	<u>Fourth</u>	<u>0.65</u>
14	<u>Fifth</u>	<u>0.55</u>
15	<u>Sixth</u>	<u>0.45</u>
16	<u>Seventh</u>	<u>0.35</u>
17	<u>Eighth</u>	<u>0.25</u>
18	<u>Ninth</u>	<u>0.20</u>
19	<u>Tenth</u>	<u>0.15</u>
20	<u>Eleventh</u>	<u>0.10</u>
21	<u>Twelfth and older</u>	<u>0.00</u>

22 (3) The base tax shall be:

23 (a) Automobiles and motorcycles - An amount determined using the
 24 following table:

25	Value when new	Base tax
26	Up to \$3,999	\$ 25
27	\$4,000 to \$5,999	35
28	\$6,000 to \$7,999	45
29	\$8,000 to \$9,999	60
30	\$10,000 to \$11,999	100

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

1	\$72,000 to \$73,999	1,340
2	\$74,000 to \$75,999	1,380
3	\$76,000 to \$77,999	1,420
4	\$78,000 to \$79,999	1,460
5	\$80,000 to \$81,999	1,500
6	\$82,000 to \$83,999	1,540
7	\$84,000 to \$85,999	1,580
8	\$86,000 to \$87,999	1,620
9	\$88,000 to \$89,999	1,660
10	\$90,000 to \$91,999	1,700
11	\$92,000 to \$93,999	1,740
12	\$94,000 to \$95,999	1,780
13	\$96,000 to \$97,999	1,820
14	\$98,000 to \$99,999	1,860
15	\$100,000 and over	1,900
16	(b) Assembled automobiles – \$60	
17	(c) Assembled motorcycles – \$25	
18	(d) Cabin trailers, up to one thousand pounds – \$10	
19	(e) Cabin trailers, one thousand pounds and over and less than two	
20	thousand pounds – \$25	
21	(f) Cabin trailers, two thousand pounds and over – \$40	
22	(g) Recreational vehicles, less than eight thousand pounds – \$160	
23	(h) Recreational vehicles, eight thousand pounds and over and less	
24	than twelve thousand pounds – \$410	
25	(i) Recreational vehicles, twelve thousand pounds and over – \$860	
26	(j) Assembled recreational vehicles and buses shall follow the	
27	schedules for body type and registered weight	
28	(k) Trucks - Over seven tons and less than ten tons – \$360	
29	(l) Trucks - Ten tons and over and less than thirteen tons – \$560	
30	(m) Trucks - Thirteen tons and over and less than sixteen tons –	
31	\$760	

1 (n) Trucks - Sixteen tons and over and less than twenty-five tons -
2 \$960

3 (o) Trucks - Twenty-five tons and over - \$1,160

4 (p) Buses - \$360

5 (q) Trailers other than semitrailers - \$10

6 (r) Semitrailers - \$110

7 (s) Minitrucks - \$50

8 (t) Low-speed vehicles - \$50

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

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

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

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

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

26 Sec. 2. This act becomes operative on January 1, 2016.

27 Sec. 3. Original section 60-3,187, Revised Statutes Cumulative
28 Supplement, 2014, is repealed.