

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 672

Introduced by Krist, 10.

Read first time January 06, 2016

Committee: Natural Resources

1 A BILL FOR AN ACT relating to the Waste Reduction and Recycling Incentive
2 Act; to amend sections 81-15,159.02, 81-15,162, and 81-15,164,
3 Reissue Revised Statutes of Nebraska; to eliminate fees on tires as
4 prescribed; to eliminate a definition; to harmonize provisions; to
5 provide a termination date; and to repeal the original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 81-15,159.02, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 81-15,159.02 For purposes of the Waste Reduction and Recycling
4 Incentive Act:

5 (1) Council means the Environmental Quality Council;

6 (2) Department means the Department of Environmental Quality;

7 (3) Director means the Director of Environmental Quality;

8 (4) Scrap tire or waste tire means a tire that is no longer suitable
9 for its original intended purpose because of wear, damage, or defect;

10 (5) Tire means any tire made of rubber or other resilient material
11 and normally used on any vehicle;

12 (6) Tire-derived product means the usable product produced from a
13 scrap tire. Tire-derived product does not include crumb rubber or chipped
14 tires not intended for a direct end use and does not include baled tires
15 or tire-derived fuel; and

16 (7) Tire retailer means a person, business, or other entity which
17 engages in the retail sale of tires in any quantity for any use or
18 purpose by the purchaser other than for resale. This subdivision
19 terminates on January 1, 2017.

20 Sec. 2. Section 81-15,162, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 81-15,162 (1) There is hereby imposed a fee of one dollar on each
23 tire of every new motor vehicle, trailer, or semitrailer sold at retail
24 in this state prior to October 1, 2016. Such fee shall be collected by
25 the county treasurer at the time of registration of the motor vehicle,
26 trailer, or semitrailer and remitted to the Department of Revenue.

27 (2) There is hereby imposed a fee of one dollar on every tire sold
28 at retail in this state prior to October 1, 2016, including every farm
29 tractor tire, which tires are not on a motor vehicle, trailer, or
30 semitrailer pursuant to subsection (1) of this section. Such fee shall be
31 collected from the purchaser by the tire retailer at the time of purchase

1 and shall be remitted to the Department of Revenue.

2 (3) For purposes of this section, tire shall have the definition
3 found in section 81-15,159.02 and shall include a pneumatic and solid
4 tire but shall not include a recapped or regrooved tire.

5 (4) Subject to section 81-15,165, the fees remitted to the
6 Department of Revenue under this section shall be remitted to the State
7 Treasurer for credit to the Waste Reduction and Recycling Incentive Fund.
8 Fees collected in excess of one million five hundred thousand dollars
9 shall be available for grants to political subdivisions under rules and
10 regulations adopted pursuant to subdivision (6)(b)(i) of section 13-2042.

11 (5) This section terminates on January 1, 2017.

12 Sec. 3. Section 81-15,164, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 81-15,164 (1) Except as provided in subsections (2) and (3) of this
15 section, the fees imposed by sections 81-15,159 to 81-15,165 shall be
16 collected in the same manner as the sales tax under the Nebraska Revenue
17 Act of 1967, including provisions of the act relating to interest,
18 penalties, and collection procedures. No fees shall be charged for any
19 permits under section 81-15,162, and no collection fees shall be allowed
20 any retailer. This subsection terminates on January 1, 2017.

21 (2) The fees imposed by section 81-15,162 shall be due and payable
22 to the Tax Commissioner monthly on or before the twenty-fifth day of the
23 month next succeeding each monthly period. This subsection terminates on
24 January 1, 2017.

25 (3) The fees imposed by section 81-15,163 shall be collected in the
26 same manner as the litter fee under the Nebraska Litter Reduction and
27 Recycling Act, including provisions of the act relating to due dates,
28 interest, penalties, and collection procedures. No fees shall be charged
29 for any permits, and no collection fees shall be allowed any retailer.

30 Sec. 4. Original sections 81-15,159.02, 81-15,162, and 81-15,164,
31 Reissue Revised Statutes of Nebraska, are repealed.