

AMENDMENTS TO LB400

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 60-395, Revised Statutes Cumulative Supplement,
4 2016, is amended to read:

5 60-395 (1) Except as otherwise provided in subsection (2) of this
6 section and sections 60-3,121, 60-3,122.02, 60-3,122.04, 60-3,128,
7 60-3,224, and 60-3,227, the registration shall expire and the registered
8 owner or lessee may, by returning the registration certificate, the
9 license plates, and, when appropriate, the validation decals and by
10 either making application on a form prescribed by the department to the
11 county treasurer of the occurrence of an event described in subdivisions
12 (a) through (e) of this subsection or, in the case of a change in situs,
13 displaying to the county treasurer the registration certificate of such
14 other state as evidence of a change in situs, receive a refund of that
15 part of the unused fees and taxes on motor vehicles or trailers from the
16 date of any of the following events as follows based on the number of
17 unexpired months remaining in the registration period from the date of
18 any of the following events:

19 (a) Upon transfer of ownership of any motor vehicle or trailer
20 before January 1, 2020, the refund shall be based on the number of
21 unexpired months remaining in the registration period. Upon transfer of
22 ownership of any motor vehicle or trailer on and after January 1, 2020,
23 the refund shall be based upon the number of unexpired days remaining in
24 the registration period;

25 (b) In case of loss of possession because of fire, theft,
26 dismantlement, or junking the refund shall be based upon the number of
27 unexpired months remaining in the registration period;

1 (c) When a salvage branded certificate of title is issued the refund
2 shall be based upon the number of unexpired months remaining in the
3 registration period;

4 (d) Whenever a type or class of motor vehicle or trailer previously
5 registered is subsequently declared by legislative act or court decision
6 to be illegal or ineligible to be operated or towed on the public roads
7 and no longer subject to registration fees, the motor vehicle tax imposed
8 in section 60-3,185, the motor vehicle fee imposed in section 60-3,190,
9 and the alternative fuel fee imposed in section 60-3,191 the refund shall
10 be based upon the number of unexpired months remaining in the
11 registration period;

12 (e) Upon a trade-in or surrender of a motor vehicle under a lease
13 the refund shall be based upon the number of unexpired months remaining
14 in the registration period; or

15 (f) In case of a change in the situs of a motor vehicle or trailer
16 to a location outside of this state the refund shall be based upon the
17 number of unexpired months remaining in the registration period.

18 (2) Except for refunds under subdivision (1)(a) of this section, if
19 ~~If~~ the date of the event falls within the same calendar month in which
20 the motor vehicle or trailer is acquired, no refund shall be allowed for
21 such month.

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

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

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

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

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

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

22 Sec. 2. Original section 60-395, Revised Statutes Cumulative
23 Supplement, 2016, is repealed.