

**ONE HUNDRED FIFTH LEGISLATURE - FIRST SESSION - 2017**  
**COMMITTEE STATEMENT**  
**LB400**

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**Hearing Date:** Thursday March 02, 2017  
**Committee On:** Revenue  
**Introducer:** Hilkemann  
**One Liner:** Change provisions relating to motor vehicle fees and taxes

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 8 Senators Brasch, Friesen, Groene, Harr, Lindstrom, Schumacher, Smith, Larson  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Verbal Testimony:**

<b>Proponents:</b> Senator Bob Hilkemann Larry Dix	<b>Representing:</b> Introducer Nebraska Association of County Officials
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<b>Opponents:</b>	<b>Representing:</b>
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<b>Neutral:</b>	<b>Representing:</b>
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**Summary of purpose and/or changes:**

LB 400 would provide for a refund of taxes paid based upon the number of unexpired days remaining in the registration period from the date of transfer of ownership of a motor vehicle or trailer.

The purpose of the bill is to eliminate taxation of both buyer and seller for the full month of the transaction.

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**Explanation of amendments:**

The Committee Amendment provides that on and after January 1, 2020 amounts for transferring ownership of a motor vehicle or trailer will be calculated by the number of unexpired days remaining in the registration period.

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Jim Smith, Chairperson