

One Hundred Fifth Legislature - First Session - 2017

Introducer's Statement of Intent

LB177

Chairperson: Senator Curt Friesen

Committee: Transportation and Telecommunications

Date of Hearing – January 24, 2017

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Amends Nebraska Revised Statute 60-308 to eliminate chartered buses as an exemption to an apportionable vehicle; and eliminates the option not to register chartered buses as apportioned vehicles.

Amends Nebraska Revised Statute 60-3,198 by deleting subsection (8) which are refund provisions for disabled apportioned vehicles.

Amends Nebraska Revised Statute 60-3,198 (10) to clarify unladen weight registrations can only be issued to commercial motor vehicles or combination of vehicles which have been registered to a Nebraska based fleet within the current or previous registration year.

Amends Nebraska Revised Statute 66-712 to remove and separate the International Fuel Tax Agreement Act from the Compressed Fuel Tax Act.

Amends Nebraska Revised Statute 66-1401 to include additional new sections in the International Fuel Tax Agreement Act.

Amends Nebraska Revised Statute 66-1403 to:

- 1) Further define agreement to include the International Fuel Tax Agreement,
- 2) Define Department as the Division of Motor Carrier Services of the Department of Motor Vehicles,
- 3) Defines motor fuel for purposes of the act, and
- 4) Defines person for purposes of the act.

Creates a new section setting out the provisions for filing a return under the act.

Creates a new section setting out provisions for amended returns, penalties, and interest under the act.

Creates a new section setting out provisions for suspension and revocation of any license or permit under the act.

Creates a new section requiring the Motor Carrier Services Division to mail or electronically transmit all required notices under the act.

Creates a new section setting out provisions for deficient returns, failing to file a return, final assessments, interest and penalties, time frames for notifications and claiming of refunds under the act.

Creates a new section setting out responsibilities of corporate officers or employees with authority to decide whether the corporation will pay taxes imposed upon the corporation by motor fuel laws; and notice requirements, hearing provisions and collection procedures under the act.

Creates a new section setting out provisions regarding interest rates for deficient and late payments under the act.

Creates a new section authorizing the Motor Carrier Services Division of the Department of Motor Vehicles to examine records for enforcement of the act.

Amends Nebraska Revised Statute 66-1411 to establish procedures for appeals of a final order by the Director.

Amends Nebraska Revised Statute 75-385 to remove obsolete language regarding appointment of the Administrator of the Motor Carrier Services Division.

Principal Introducer: _____

Senator Bruce Bostelman, District 23