

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 325

Introduced by Bostelman, 23.

Read first time January 16, 2019

Committee: Transportation and Telecommunications

1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to
2 amend sections 60-3,107 and 60-3,108, Reissue Revised Statutes of
3 Nebraska, and sections 60-3,185 and 60-3,189, Revised Statutes
4 Cumulative Supplement, 2018; to provide motor vehicle tax exemptions
5 for one hundred percent service-connected disability compensation
6 rated veterans and dependency and indemnity compensation recipients;
7 to harmonize provisions; and to repeal the original sections.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3,107, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 60-3,107 The department may provide distinctive license plates
4 issued for use on motor vehicles which are tax exempt pursuant to
5 subdivision (8) ~~(6)~~ of section 60-3,185. License plates on such motor
6 vehicles shall display, in addition to the license number, the words tax
7 exempt.

8 Sec. 2. Section 60-3,108, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 60-3,108 The department may provide distinctive license plates
11 issued for use on trailers exempt pursuant to subdivision (8) ~~(6)~~ of
12 section 60-3,185. License plates on such trailers shall display, in
13 addition to the license number, the word exempt which shall appear at the
14 bottom of the license plates.

15 Sec. 3. Section 60-3,185, Revised Statutes Cumulative Supplement,
16 2018, is amended to read:

17 60-3,185 A motor vehicle tax is imposed on motor vehicles registered
18 for operation upon the highways of this state, except:

19 (1) Motor vehicles exempt from the registration fee in section
20 60-3,160;

21 (2) One motor vehicle owned and used for his or her personal
22 transportation by a disabled or blind veteran of the United States Armed
23 Forces as defined in section 77-202.23 whose disability or blindness is
24 recognized by the United States Department of Veterans Affairs and who
25 was discharged or otherwise separated with a characterization of
26 honorable if an application for the exemption has been approved under
27 subsection (1) of section 60-3,189;

28 (3) One motor vehicle owned and used for his or her personal
29 transportation by a veteran of the United States Armed Forces with a one
30 hundred percent service-connected disability compensation rate recognized
31 by the United States Department of Veterans Affairs and payable under 38

1 U.S.C. chapter 11 and who was discharged or otherwise separated with a
2 characterization of honorable if an application for the exemption has
3 been approved under subsection (1) of section 60-3,189;

4 (4) One motor vehicle owned and used for his or her personal
5 transportation by a recipient of dependency and indemnity compensation
6 paid by the United States Department of Veterans Affairs if an
7 application for the exemption has been approved under subsection (1) of
8 section 60-3,189;

9 (5) ~~(3)~~ Motor vehicles owned by Indians who are members of an Indian
10 tribe;

11 (6) ~~(4)~~ Motor vehicles owned by a member of the United States Armed
12 Forces serving in this state in compliance with military or naval orders
13 or his or her spouse if such servicemember or spouse is a resident of a
14 state other than Nebraska;

15 (7) ~~(5)~~ Motor vehicles owned by the state and its governmental
16 subdivisions and exempt as provided in subdivision (1)(a) or (b) of
17 section 77-202;

18 (8) ~~(6)~~ Motor vehicles owned and used exclusively by an organization
19 or society qualified for a tax exemption provided in subdivision (1)(c)
20 or (d) of section 77-202 if an application for the exemption provided in
21 this subdivision has been approved under subsection (2) of section
22 60-3,189; and

23 (9) ~~(7)~~ Trucks, trailers, or combinations thereof registered under
24 section 60-3,198.

25 Sec. 4. Section 60-3,189, Revised Statutes Cumulative Supplement,
26 2018, is amended to read:

27 60-3,189 (1) A veteran of the United States Armed Forces who
28 qualifies for an exemption from the motor vehicle tax under subdivision
29 (2), (3), or (4) of section 60-3,185 shall apply for the exemption to the
30 county treasurer not more than fifteen days before and not later than
31 thirty days after the registration date for the motor vehicle. A renewal

1 application shall be made annually not sooner than the first day of the
2 last month of the registration period or later than the last day of the
3 registration period. The county treasurer shall approve or deny the
4 application and notify the applicant of his or her decision within twenty
5 days after the filing of the application. An applicant may appeal the
6 denial of an application to the county board of equalization within
7 twenty days after the date the notice was mailed.

8 (2) An organization which qualifies for an exemption from the motor
9 vehicle tax under subdivision (8) ~~(6)~~ of section 60-3,185 shall apply for
10 the exemption to the county treasurer not more than fifteen days before
11 and not later than thirty days after the registration date for the motor
12 vehicle. For a newly acquired motor vehicle, an application for exemption
13 must be made within thirty days after the purchase date. A renewal
14 application shall be made annually not sooner than the first day of the
15 last month of the registration period or later than the last day of the
16 registration period. The county treasurer shall examine the application
17 and recommend either exempt or nonexempt status to the county board of
18 equalization within twenty days after receipt of the application. The
19 county board of equalization, after a hearing on ten days' notice to the
20 applicant and after considering the recommendation of the county
21 treasurer and any other information it may obtain, shall approve or deny
22 the exemption on the basis of law and of rules and regulations adopted
23 and promulgated by the Tax Commissioner within thirty days after the
24 hearing. The county board of equalization shall mail or deliver its final
25 decision to the applicant and the county treasurer within seven days
26 after the date of decision. The decision of the county board of
27 equalization may be appealed to the Tax Equalization and Review
28 Commission in accordance with the Tax Equalization and Review Commission
29 Act within thirty days after the final decision.

30 Sec. 5. Original sections 60-3,107 and 60-3,108, Reissue Revised
31 Statutes of Nebraska, and sections 60-3,185 and 60-3,189, Revised

1 Statutes Cumulative Supplement, 2018, are repealed.