

AMENDMENTS TO LB498

Introduced by Transportation and Telecommunications.

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

3 Section 1. Section 60-123, Revised Statutes Cumulative Supplement,
4 2014, is amended to read:

5 60-123 Motor vehicle means any vehicle propelled by any power other
6 than muscular power. Motor vehicle does not include (1) mopeds, (2) farm
7 tractors, (3) self-propelled equipment designed and used exclusively to
8 carry and apply fertilizer, chemicals, or related products to
9 agricultural soil and crops, agricultural floater-spreader implements,
10 and other implements of husbandry designed for and used primarily for
11 tilling the soil and harvesting crops or feeding livestock, (4) power
12 unit hay grinders or a combination which includes a power unit and a hay
13 grinder when operated without cargo, (5) vehicles which run only on rails
14 or tracks, (6) off-road designed vehicles not authorized by law for use
15 on a highway, including, but not limited to, golf car vehicles, go-carts,
16 riding lawnmowers, garden tractors, all-terrain vehicles and ~~7~~ utility-
17 type vehicles registered or exempt from registration under sections 7 to
18 16 of this act, snowmobiles registered or exempt from registration under
19 sections 60-3,207 to 60-3,219, and minibikes, (7) road and general-
20 purpose construction and maintenance machinery not designed or used
21 primarily for the transportation of persons or property, including, but
22 not limited to, ditchdigging apparatus, asphalt spreaders, bucket
23 loaders, leveling graders, earthmoving carryalls, power shovels,
24 earthmoving equipment, and crawler tractors, (8) self-propelled chairs
25 used by persons who are disabled, and (9) electric personal assistive
26 mobility devices.

27 Sec. 2. Section 60-153, Revised Statutes Cumulative Supplement,

1 2014, is amended to read:

2 60-153 (1) A certificate of title shall be printed upon safety
3 security paper to be selected by the department. The certificate of
4 title, manufacturer's statement of origin, and assignment of
5 manufacturer's certificate shall be upon forms prescribed by the
6 department and may include, but shall not be limited to, county of
7 issuance, date of issuance, certificate of title number, previous
8 certificate of title number, vehicle identification number, year, make,
9 model, and body type of the vehicle, name and residential and mailing
10 address of the owner, acquisition date, issuing county treasurer's
11 signature and official seal, and sufficient space for the notation and
12 release of liens, mortgages, or encumbrances, if any. A certificate of
13 title issued on or after September 1, 2007, shall include the words "void
14 if altered". A certificate of title that is altered shall be deemed a
15 mutilated certificate of title. The certificate of title of a ~~an all-~~
16 ~~terrain vehicle, utility-type vehicle, or~~ minibike shall include the
17 words "not to be registered for road use".

18 (2) An assignment of certificate of title shall appear on each
19 certificate of title and shall include, but not be limited to, a
20 statement that the owner of the vehicle assigns all his or her right,
21 title, and interest in the vehicle, the name and address of the assignee,
22 the name and address of the lienholder or secured party, if any, and the
23 signature of the owner or the owner's parent, legal guardian, foster
24 parent, or agent in the case of an owner who is a handicapped or disabled
25 person as defined in section 60-331.02.

26 (3) A reassignment by a dealer shall appear on each certificate of
27 title and shall include, but not be limited to, a statement that the
28 dealer assigns all his or her right, title, and interest in the vehicle,
29 the name and address of the assignee, the name and address of the
30 lienholder or secured party, if any, and the signature of the dealer or
31 designated representative. Reassignments shall be printed on the reverse

1 side of each certificate of title as many times as convenient.

2 (4) The department may prescribe a secure power-of-attorney form and
3 may contract with one or more persons to develop, provide, sell, and
4 distribute secure power-of-attorney forms in the manner authorized or
5 required by the federal Truth in Mileage Act of 1986 and any other
6 federal law or regulation. Any secure power-of-attorney form authorized
7 pursuant to a contract shall conform to the terms of the contract and be
8 in strict compliance with the requirements of the department.

9 Sec. 3. Section 60-301, Revised Statutes Cumulative Supplement,
10 2014, is amended to read:

11 60-301 Sections 60-301 to 60-3,222 and sections 7 to 16 of this act
12 shall be known and may be cited as the Motor Vehicle Registration Act.

13 Sec. 4. Section 60-305, Revised Statutes Cumulative Supplement,
14 2014, is amended to read:

15 60-305 All-terrain vehicle means any motorized off-highway vehicle
16 which (1) is fifty inches or less in width, (2) has a dry weight of
17 twelve hundred pounds or less, (3) travels on three or more nonhighway
18 tires, and (4) is designed for operator use only with no passengers or is
19 specifically designed by the original manufacturer for the operator and
20 one passenger. ~~All terrain vehicles which have been modified or~~
21 ~~retrofitted with after-market parts to include additional equipment not~~
22 ~~required by sections 60-6,357 and 60-6,358 shall not be registered under~~
23 ~~the Motor Vehicle Registration Act, nor shall such modified or~~
24 ~~retrofitted vehicles be eligible for registration in any other category~~
25 ~~of vehicle defined in the act.~~

26 Sec. 5. Section 60-339, Revised Statutes Cumulative Supplement,
27 2014, is amended to read:

28 60-339 Motor vehicle means any vehicle propelled by any power other
29 than muscular power. Motor vehicle does not include (1) mopeds, (2) farm
30 tractors, (3) self-propelled equipment designed and used exclusively to
31 carry and apply fertilizer, chemicals, or related products to

1 agricultural soil and crops, agricultural floater-spreader implements,
2 and other implements of husbandry designed for and used primarily for
3 tilling the soil and harvesting crops or feeding livestock, (4) power
4 unit hay grinders or a combination which includes a power unit and a hay
5 grinder when operated without cargo, (5) vehicles which run only on rails
6 or tracks, (6) off-road designed vehicles not authorized by law for use
7 on a highway, including, but not limited to, golf car vehicles, go-carts,
8 riding lawnmowers, garden tractors, all-terrain vehicles and ~~7~~ utility-
9 type vehicles registered or exempt from registration under sections 7 to
10 16 of this act, snowmobiles registered or exempt from registration under
11 sections 60-3,207 to 60-3,219, and minibikes, (7) road and general-
12 purpose construction and maintenance machinery not designed or used
13 primarily for the transportation of persons or property, including, but
14 not limited to, ditchdigging apparatus, asphalt spreaders, bucket
15 loaders, leveling graders, earthmoving carryalls, power shovels,
16 earthmoving equipment, and crawler tractors, (8) self-propelled chairs
17 used by persons who are disabled, and (9) electric personal assistive
18 mobility devices.

19 Sec. 6. Section 60-358.01, Revised Statutes Cumulative Supplement,
20 2014, is amended to read:

21 60-358.01 (1) Utility-type vehicle means any motorized off-highway
22 vehicle which (a) is seventy-four inches in width or less, (b) is not
23 more than one hundred eighty inches, including the bumper, in length, (c)
24 has a dry weight of two thousand pounds or less, and (d) travels on four
25 or more nonhighway tires. ~~Utility-type vehicles which have been modified~~
26 ~~or retrofitted with after market parts to include additional equipment~~
27 ~~not required by sections 60-6,357 and 60-6,358 shall not be registered~~
28 ~~under the Motor Vehicle Registration Act, nor shall such modified or~~
29 ~~retrofitted vehicles be eligible for registration in any other category~~
30 ~~of vehicle defined in the act.~~

31 (2) Utility-type vehicle does not include all-terrain vehicles, golf

1 car vehicles, or low-speed vehicles.

2 Sec. 7. For purposes of sections 7 to 16 of this act:

3 (1) Dealer means any person engaged in the business of selling all-
4 terrain vehicles or utility-type vehicles at wholesale or retail;

5 (2) Manufacturer means a person, partnership, limited liability
6 company, or corporation engaged in the business of manufacturing all-
7 terrain vehicles or utility-type vehicles; and

8 (3) Operate means to ride in or on and control the operation of an
9 all-terrain vehicle or utility-type vehicle.

10 Sec. 8. (1) Beginning on the operative date of this act, except as
11 otherwise provided in sections 7 to 16 of this act, no person shall
12 operate any all-terrain vehicle or utility-type vehicle within the State
13 of Nebraska unless such all-terrain vehicle or utility-type vehicle has
14 been registered in accordance with sections 7 to 16 of this act.

15 (2) An all-terrain vehicle or utility-type vehicle which has been
16 modified or retrofitted with after-market parts to include additional
17 equipment not required by sections 60-6,357 and 60-6,358 shall be
18 registered as an all-terrain vehicle or utility-type vehicle in
19 accordance with sections 7 to 16 of this act and shall not be eligible
20 for registration in any other category of vehicle defined in the Motor
21 Vehicle Registration Act.

22 Sec. 9. Application for registration shall be made to the county
23 treasurer in such form as the director prescribes and shall state the
24 name and address of the applicant and a description of the all-terrain
25 vehicle or utility-type vehicle, including color, manufacturer, and
26 identification number. Application forms shall be made available through
27 the county treasurer's office of each county in this state. Upon receipt
28 of the application and the appropriate fee as provided in section 10 of
29 this act, the all-terrain vehicle or utility-type vehicle shall be
30 registered by the county treasurer and a validation decal shall be
31 provided which shall be affixed to the upper half of the all-terrain

1 vehicle or utility-type vehicle in such manner as the director
2 prescribes. Any all-terrain vehicle or utility-type vehicle owned by a
3 dealer and operated for demonstration or testing purposes shall be exempt
4 from affixing a validation decal to the all-terrain vehicle or utility-
5 type vehicle. Application for registration shall be made within thirty
6 days after the date of purchase.

7 Sec. 10. The fee for registration of each all-terrain vehicle or
8 utility-type vehicle shall be eight dollars.

9 Sec. 11. The certificate of registration and validation decal
10 issued shall be valid until ownership of the all-terrain vehicle or
11 utility-type vehicle is transferred.

12 Sec. 12. No registration shall be required for any all-terrain
13 vehicle or utility-type vehicle:

14 (1) Owned and used by the United States or by any state or political
15 subdivision thereof;

16 (2) Registered in a country other than the United States and
17 temporarily used within this state; or

18 (3) Covered by a valid registration in another state and which has
19 not been within this state for more than thirty consecutive days.

20 Sec. 13. No political subdivision of this state shall require
21 licensing or registration of all-terrain vehicles or utility-type
22 vehicles covered by sections 7 to 16 of this act.

23 Sec. 14. All-terrain vehicles and utility-type vehicles properly
24 registered in another state shall be allowed to operate in the State of
25 Nebraska on a reciprocal basis.

26 Sec. 15. The county treasurers shall act as agents for the
27 department in the collection of registration fees for all-terrain
28 vehicles and utility-type vehicles. Seven dollars of the funds collected
29 for each such registration shall be retained by the county. The remaining
30 amount of the fees from registration of all-terrain vehicles and utility-
31 type vehicles shall be remitted to the State Treasurer for credit to the

1 Department of Motor Vehicles Cash Fund.

2 Sec. 16. The department shall keep a record of each all-terrain
3 vehicle and utility-type vehicle registered, employing such methods and
4 practices as may be necessary to maintain an accurate record.

5 Sec. 17. Section 60-6,355, Revised Statutes Cumulative Supplement,
6 2014, is amended to read:

7 60-6,355 ~~(1)~~ For purposes of sections 60-6,355 to 60-6,362:

8 (1 a) All-terrain vehicle means any motorized off-highway vehicle
9 which (a i) is fifty inches or less in width, (b ii) has a dry weight of
10 twelve hundred pounds or less, (c iii) travels on three or more
11 nonhighway tires, and (d iv) is designed for operator use only with no
12 passengers or is specifically designed by the original manufacturer for
13 the operator and one passenger; and -

14 (2)(a) ~~(b)(i)~~ Utility-type vehicle means any motorized off-highway
15 vehicle which (i A) is seventy-four inches in width or less, (ii B) is
16 not more than one hundred eighty inches, including the bumper, in length,
17 (iii C) has a dry weight of two thousand pounds or less, and (iv D)
18 travels on four or more nonhighway tires.

19 (b ii) Utility-type vehicle does not include all-terrain vehicles,
20 golf car vehicles, or low-speed vehicles.

21 ~~(2) All-terrain vehicles and utility-type vehicles which have been~~
22 ~~modified or retrofitted with after-market parts to include additional~~
23 ~~equipment not required by sections 60-6,357 and 60-6,358 shall not be~~
24 ~~registered under the Motor Vehicle Registration Act, nor shall such~~
25 ~~modified or retrofitted vehicles be eligible for registration in any~~
26 ~~other category of vehicle defined in the act.~~

27 Sec. 18. Section 77-2703, Revised Statutes Cumulative Supplement,
28 2014, is amended to read:

29 77-2703 (1) There is hereby imposed a tax at the rate provided in
30 section 77-2701.02 upon the gross receipts from all sales of tangible
31 personal property sold at retail in this state; the gross receipts of

1 every person engaged as a public utility, as a community antenna
2 television service operator, or as a satellite service operator, any
3 person involved in the connecting and installing of the services defined
4 in subdivision (2)(a), (b), (d), or (e) of section 77-2701.16, or every
5 person engaged as a retailer of intellectual or entertainment properties
6 referred to in subsection (3) of section 77-2701.16; the gross receipts
7 from the sale of admissions in this state; the gross receipts from the
8 sale of warranties, guarantees, service agreements, or maintenance
9 agreements when the items covered are subject to tax under this section;
10 beginning January 1, 2008, the gross receipts from the sale of bundled
11 transactions when one or more of the products included in the bundle are
12 taxable; the gross receipts from the provision of services defined in
13 subsection (4) of section 77-2701.16; and the gross receipts from the
14 sale of products delivered electronically as described in subsection (9)
15 of section 77-2701.16. Except as provided in section 77-2701.03, when
16 there is a sale, the tax shall be imposed at the rate in effect at the
17 time the gross receipts are realized under the accounting basis used by
18 the retailer to maintain his or her books and records.

19 (a) The tax imposed by this section shall be collected by the
20 retailer from the consumer. It shall constitute a part of the purchase
21 price and until collected shall be a debt from the consumer to the
22 retailer and shall be recoverable at law in the same manner as other
23 debts. The tax required to be collected by the retailer from the consumer
24 constitutes a debt owed by the retailer to this state.

25 (b) It is unlawful for any retailer to advertise, hold out, or state
26 to the public or to any customer, directly or indirectly, that the tax or
27 part thereof will be assumed or absorbed by the retailer, that it will
28 not be added to the selling, renting, or leasing price of the property
29 sold, rented, or leased, or that, if added, it or any part thereof will
30 be refunded. The provisions of this subdivision shall not apply to a
31 public utility.

1 (c) The tax required to be collected by the retailer from the
2 purchaser, unless otherwise provided by statute or by rule and regulation
3 of the Tax Commissioner, shall be displayed separately from the list
4 price, the price advertised in the premises, the marked price, or other
5 price on the sales check or other proof of sales, rentals, or leases.

6 (d) For the purpose of more efficiently securing the payment,
7 collection, and accounting for the sales tax and for the convenience of
8 the retailer in collecting the sales tax, it shall be the duty of the Tax
9 Commissioner to provide a schedule or schedules of the amounts to be
10 collected from the consumer or user to effectuate the computation and
11 collection of the tax imposed by the Nebraska Revenue Act of 1967. Such
12 schedule or schedules shall provide that the tax shall be collected from
13 the consumer or user uniformly on sales according to brackets based on
14 sales prices of the item or items. Retailers may compute the tax due on
15 any transaction on an item or an invoice basis. The rounding rule
16 provided in section 77-3,117 applies.

17 (e) The use of tokens or stamps for the purpose of collecting or
18 enforcing the collection of the taxes imposed in the Nebraska Revenue Act
19 of 1967 or for any other purpose in connection with such taxes is
20 prohibited.

21 (f) For the purpose of the proper administration of the provisions
22 of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail
23 sales tax, it shall be presumed that all gross receipts are subject to
24 the tax until the contrary is established. The burden of proving that a
25 sale of property is not a sale at retail is upon the person who makes the
26 sale unless he or she takes from the purchaser (i) a resale certificate
27 to the effect that the property is purchased for the purpose of
28 reselling, leasing, or renting it, (ii) an exemption certificate pursuant
29 to subsection (7) of section 77-2705, or (iii) a direct payment permit
30 pursuant to sections 77-2705.01 to 77-2705.03. Receipt of a resale
31 certificate, exemption certificate, or direct payment permit shall be

1 conclusive proof for the seller that the sale was made for resale or was
2 exempt or that the tax will be paid directly to the state.

3 (g) In the rental or lease of automobiles, trucks, trailers,
4 semitrailers, and truck-tractors as defined in the Motor Vehicle
5 Registration Act, the tax shall be collected by the lessor on the rental
6 or lease price, except as otherwise provided within this section.

7 (h) In the rental or lease of automobiles, trucks, trailers,
8 semitrailers, and truck-tractors as defined in the act, for periods of
9 one year or more, the lessor may elect not to collect and remit the sales
10 tax on the gross receipts and instead pay a sales tax on the cost of such
11 vehicle. If such election is made, it shall be made pursuant to the
12 following conditions:

13 (i) Notice of the desire to make such election shall be filed with
14 the Tax Commissioner and shall not become effective until the Tax
15 Commissioner is satisfied that the taxpayer has complied with all
16 conditions of this subsection and all rules and regulations of the Tax
17 Commissioner;

18 (ii) Such election when made shall continue in force and effect for
19 a period of not less than two years and thereafter until such time as the
20 lessor elects to terminate the election;

21 (iii) When such election is made, it shall apply to all vehicles of
22 the lessor rented or leased for periods of one year or more except
23 vehicles to be leased to common or contract carriers who provide to the
24 lessor a valid common or contract carrier exemption certificate. If the
25 lessor rents or leases other vehicles for periods of less than one year,
26 such lessor shall maintain his or her books and records and his or her
27 accounting procedure as the Tax Commissioner prescribes; and

28 (iv) The Tax Commissioner by rule and regulation shall prescribe the
29 contents and form of the notice of election, a procedure for the
30 determination of the tax base of vehicles which are under an existing
31 lease at the time such election becomes effective, the method and manner

1 for terminating such election, and such other rules and regulations as
2 may be necessary for the proper administration of this subdivision.

3 (i) The tax imposed by this section on the sales of motor vehicles,
4 semitrailers, and trailers as defined in sections 60-339, 60-348, and
5 60-354 shall be the liability of the purchaser and, with the exception of
6 motor vehicles, semitrailers, and trailers registered pursuant to section
7 60-3,198, the tax shall be collected by the county treasurer as provided
8 in the Motor Vehicle Registration Act at the time the purchaser makes
9 application for the registration of the motor vehicle, semitrailer, or
10 trailer for operation upon the highways of this state. The tax imposed by
11 this section on motor vehicles, semitrailers, and trailers registered
12 pursuant to section 60-3,198 shall be collected by the Department of
13 Motor Vehicles at the time the purchaser makes application for the
14 registration of the motor vehicle, semitrailer, or trailer for operation
15 upon the highways of this state. At the time of the sale of any motor
16 vehicle, semitrailer, or trailer, the seller shall (i) state on the sales
17 invoice the dollar amount of the tax imposed under this section and (ii)
18 furnish to the purchaser a certified statement of the transaction, in
19 such form as the Tax Commissioner prescribes, setting forth as a minimum
20 the total sales price, the allowance for any trade-in, and the difference
21 between the two. The sales tax due shall be computed on the difference
22 between the total sales price and the allowance for any trade-in as
23 disclosed by such certified statement. Any seller who willfully
24 understates the amount upon which the sales tax is due shall be subject
25 to a penalty of one thousand dollars. A copy of such certified statement
26 shall also be furnished to the Tax Commissioner. Any seller who fails or
27 refuses to furnish such certified statement shall be guilty of a
28 misdemeanor and shall, upon conviction thereof, be punished by a fine of
29 not less than twenty-five dollars nor more than one hundred dollars. If
30 the purchaser does not register such motor vehicle, semitrailer, or
31 trailer for operation on the highways of this state within thirty days of

1 the purchase thereof, the tax imposed by this section shall immediately
2 thereafter be paid by the purchaser to the county treasurer or the
3 Department of Motor Vehicles. If the tax is not paid on or before the
4 thirtieth day after its purchase, the county treasurer or Department of
5 Motor Vehicles shall also collect from the purchaser interest from the
6 thirtieth day through the date of payment and sales tax penalties as
7 provided in the Nebraska Revenue Act of 1967. The county treasurer or
8 Department of Motor Vehicles shall report and remit the tax so collected
9 to the Tax Commissioner by the fifteenth day of the following month. The
10 county treasurer shall deduct and withhold for the use of the county
11 general fund, from all amounts required to be collected under this
12 subsection, the collection fee permitted to be deducted by any retailer
13 collecting the sales tax. The Department of Motor Vehicles shall deduct,
14 withhold, and deposit in the Motor Carrier Division Cash Fund the
15 collection fee permitted to be deducted by any retailer collecting the
16 sales tax. The collection fee shall be forfeited if the county treasurer
17 or Department of Motor Vehicles violates any rule or regulation
18 pertaining to the collection of the use tax.

19 (j)(i) The tax imposed by this section on the sale of a motorboat as
20 defined in section 37-1204 shall be the liability of the purchaser. The
21 tax shall be collected by the county treasurer at the time the purchaser
22 makes application for the registration of the motorboat. At the time of
23 the sale of a motorboat, the seller shall (A) state on the sales invoice
24 the dollar amount of the tax imposed under this section and (B) furnish
25 to the purchaser a certified statement of the transaction, in such form
26 as the Tax Commissioner prescribes, setting forth as a minimum the total
27 sales price, the allowance for any trade-in, and the difference between
28 the two. The sales tax due shall be computed on the difference between
29 the total sales price and the allowance for any trade-in as disclosed by
30 such certified statement. Any seller who willfully understates the amount
31 upon which the sales tax is due shall be subject to a penalty of one

1 thousand dollars. A copy of such certified statement shall also be
2 furnished to the Tax Commissioner. Any seller who fails or refuses to
3 furnish such certified statement shall be guilty of a misdemeanor and
4 shall, upon conviction thereof, be punished by a fine of not less than
5 twenty-five dollars nor more than one hundred dollars. If the purchaser
6 does not register such motorboat within thirty days of the purchase
7 thereof, the tax imposed by this section shall immediately thereafter be
8 paid by the purchaser to the county treasurer. If the tax is not paid on
9 or before the thirtieth day after its purchase, the county treasurer
10 shall also collect from the purchaser interest from the thirtieth day
11 through the date of payment and sales tax penalties as provided in the
12 Nebraska Revenue Act of 1967. The county treasurer shall report and remit
13 the tax so collected to the Tax Commissioner by the fifteenth day of the
14 following month. The county treasurer shall deduct and withhold for the
15 use of the county general fund, from all amounts required to be collected
16 under this subsection, the collection fee permitted to be deducted by any
17 retailer collecting the sales tax. The collection fee shall be forfeited
18 if the county treasurer violates any rule or regulation pertaining to the
19 collection of the use tax.

20 (ii) In the rental or lease of motorboats, the tax shall be
21 collected by the lessor on the rental or lease price.

22 (k)(i) The tax imposed by this section on the sale of an all-terrain
23 vehicle as defined in section 60-103 or a utility-type vehicle as defined
24 in section 60-135.01 shall be the liability of the purchaser. With the
25 exception of all-terrain vehicles and utility-type vehicles purchased
26 from a dealer as defined in section 7 of this act, the tax shall be
27 collected by the county treasurer at the time the purchaser makes
28 application for the certificate of title for the all-terrain vehicle or
29 utility-type vehicle. The tax imposed by this section on all-terrain
30 vehicles and utility-type vehicles purchased from a dealer as defined in
31 section 7 of this act shall be collected by the dealer at the time of

1 sale. At the time of the sale of an all-terrain vehicle or a utility-type
2 vehicle, the seller shall (A) state on the sales invoice the dollar
3 amount of the tax imposed under this section and (B) furnish to the
4 purchaser a certified statement of the transaction, in such form as the
5 Tax Commissioner prescribes, setting forth as a minimum the total sales
6 price, the allowance for any trade-in, and the difference between the
7 two. The sales tax due shall be computed on the difference between the
8 total sales price and the allowance for any trade-in as disclosed by such
9 certified statement. Any seller who willfully understates the amount upon
10 which the sales tax is due shall be subject to a penalty of one thousand
11 dollars. A copy of such certified statement shall also be furnished to
12 the Tax Commissioner. Any seller who fails or refuses to furnish such
13 certified statement shall be guilty of a misdemeanor and shall, upon
14 conviction thereof, be punished by a fine of not less than twenty-five
15 dollars nor more than one hundred dollars. If the purchaser purchased the
16 all-terrain vehicle or utility-type vehicle from a person other than a
17 dealer as defined in section 7 of this act and the purchaser does not
18 obtain a certificate of title for such all-terrain vehicle or utility-
19 type vehicle within thirty days of the purchase thereof, the tax imposed
20 by this section shall immediately thereafter be paid by the purchaser to
21 the county treasurer. If the purchaser purchased the all-terrain vehicle
22 or utility-type vehicle from a person other than a dealer as defined in
23 section 7 of this act and the tax is not paid on or before the thirtieth
24 day after its purchase, the county treasurer shall also collect from the
25 purchaser interest from the thirtieth day through the date of payment and
26 sales tax penalties as provided in the Nebraska Revenue Act of 1967. The
27 county treasurer or dealer shall report and remit the tax so collected to
28 the Tax Commissioner by the fifteenth day of the following month. The
29 county treasurer shall deduct and withhold for the use of the county
30 general fund or the dealer shall deduct and withhold, from all amounts
31 required to be collected under this subsection, the collection fee

1 permitted to be deducted by any retailer collecting the sales tax. The
2 collection fee shall be forfeited if the county treasurer or dealer
3 violates any rule or regulation pertaining to the collection of the use
4 tax.

5 (ii) In the rental or lease of an all-terrain vehicle or a utility-
6 type vehicle, the tax shall be collected by the lessor on the rental or
7 lease price.

8 (iii) County treasurers are appointed as sales and use tax
9 collectors for all sales of all-terrain vehicles or utility-type vehicles
10 made outside of this state to purchasers or users of all-terrain vehicles
11 or utility-type vehicles which are required to have a certificate of
12 title in this state. The county treasurer shall collect the applicable
13 use tax from the purchaser of an all-terrain vehicle or a utility-type
14 vehicle purchased outside of this state at the time application for a
15 certificate of title is made. The full use tax on the purchase price
16 shall be collected by the county treasurer if a sales or occupation tax
17 was not paid by the purchaser in the state of purchase. If a sales or
18 occupation tax was lawfully paid in the state of purchase at a rate less
19 than the tax imposed in this state, use tax must be collected on the
20 difference as a condition for obtaining a certificate of title in this
21 state.

22 (1) The Tax Commissioner shall adopt and promulgate necessary rules
23 and regulations for determining the amount subject to the taxes imposed
24 by this section so as to insure that the full amount of any applicable
25 tax is paid in cases in which a sale is made of which a part is subject
26 to the taxes imposed by this section and a part of which is not so
27 subject and a separate accounting is not practical or economical.

28 (2) A use tax is hereby imposed on the storage, use, or other
29 consumption in this state of property purchased, leased, or rented from
30 any retailer and on any transaction the gross receipts of which are
31 subject to tax under subsection (1) of this section on or after June 1,

1 1967, for storage, use, or other consumption in this state at the rate
2 set as provided in subsection (1) of this section on the sales price of
3 the property or, in the case of leases or rentals, of the lease or rental
4 prices.

5 (a) Every person storing, using, or otherwise consuming in this
6 state property purchased from a retailer or leased or rented from another
7 person for such purpose shall be liable for the use tax at the rate in
8 effect when his or her liability for the use tax becomes certain under
9 the accounting basis used to maintain his or her books and records. His
10 or her liability shall not be extinguished until the use tax has been
11 paid to this state, except that a receipt from a retailer engaged in
12 business in this state or from a retailer who is authorized by the Tax
13 Commissioner, under such rules and regulations as he or she may
14 prescribe, to collect the sales tax and who is, for the purposes of the
15 Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a
16 retailer engaged in business in this state, which receipt is given to the
17 purchaser pursuant to subdivision (b) of this subsection, shall be
18 sufficient to relieve the purchaser from further liability for the tax to
19 which the receipt refers.

20 (b) Every retailer engaged in business in this state and selling,
21 leasing, or renting property for storage, use, or other consumption in
22 this state shall, at the time of making any sale, collect any tax which
23 may be due from the purchaser and shall give to the purchaser, upon
24 request, a receipt therefor in the manner and form prescribed by the Tax
25 Commissioner.

26 (c) The Tax Commissioner, in order to facilitate the proper
27 administration of the use tax, may designate such person or persons as he
28 or she may deem necessary to be use tax collectors and delegate to such
29 persons such authority as is necessary to collect any use tax which is
30 due and payable to the State of Nebraska. The Tax Commissioner may
31 require of all persons so designated a surety bond in favor of the State

1 of Nebraska to insure against any misappropriation of state funds so
2 collected. The Tax Commissioner may require any tax official, city,
3 county, or state, to collect the use tax on behalf of the state. All
4 persons designated to or required to collect the use tax shall account
5 for such collections in the manner prescribed by the Tax Commissioner.
6 Nothing in this subdivision shall be so construed as to prevent the Tax
7 Commissioner or his or her employees from collecting any use taxes due
8 and payable to the State of Nebraska.

9 (d) All persons designated to collect the use tax and all persons
10 required to collect the use tax shall forward the total of such
11 collections to the Tax Commissioner at such time and in such manner as
12 the Tax Commissioner may prescribe. For all use taxes collected prior to
13 October 1, 2002, such collectors of the use tax shall deduct and withhold
14 from the amount of taxes collected two and one-half percent of the first
15 three thousand dollars remitted each month and one-half of one percent of
16 all amounts in excess of three thousand dollars remitted each month as
17 reimbursement for the cost of collecting the tax. For use taxes collected
18 on and after October 1, 2002, such collectors of the use tax shall deduct
19 and withhold from the amount of taxes collected two and one-half percent
20 of the first three thousand dollars remitted each month as reimbursement
21 for the cost of collecting the tax. Any such deduction shall be forfeited
22 to the State of Nebraska if such collector violates any rule, regulation,
23 or directive of the Tax Commissioner.

24 (e) For the purpose of the proper administration of the Nebraska
25 Revenue Act of 1967 and to prevent evasion of the use tax, it shall be
26 presumed that property sold, leased, or rented by any person for delivery
27 in this state is sold, leased, or rented for storage, use, or other
28 consumption in this state until the contrary is established. The burden
29 of proving the contrary is upon the person who purchases, leases, or
30 rents the property.

31 (f) For the purpose of the proper administration of the Nebraska

1 Revenue Act of 1967 and to prevent evasion of the use tax, for the sale
2 of property to an advertising agency which purchases the property as an
3 agent for a disclosed or undisclosed principal, the advertising agency is
4 and remains liable for the sales and use tax on the purchase the same as
5 if the principal had made the purchase directly.

6 Sec. 19. This act becomes operative on October 1, 2015.

7 Sec. 20. Original sections 60-123, 60-153, 60-301, 60-305, 60-339,
8 60-358.01, 60-6,355, and 77-2703, Revised Statutes Cumulative Supplement,
9 2014, are repealed.