

AMENDMENTS TO LB428

Introduced by Revenue.

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

3 Section 1. Section 60-3,185, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 60-3,185 A motor vehicle tax is imposed on motor vehicles registered
6 for operation upon the highways of this state, except:

7 (1) Motor vehicles exempt from the registration fee in section
8 60-3,160;

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

16 (3) Motor vehicles owned by Indians as defined in 25 U.S.C. 479;

17 (4) Motor vehicles owned by a member of the United States Armed
18 Forces serving in this state in compliance with military or naval orders
19 if such person is a resident of a state other than Nebraska;

20 (5) Motor vehicles owned by the state and its governmental
21 subdivisions and exempt as provided in subdivision (1)(a) or (b) of
22 section 77-202;

23 (6) Motor vehicles owned and used exclusively by an organization or
24 society qualified for a tax exemption provided in subdivision (1)(c) or
25 (d) of section 77-202 if an application for the exemption provided in
26 this subdivision has been approved under subsection (2) of section
27 60-3,189; and

1 (7) Trucks, trailers, or combinations thereof registered under
2 section 60-3,198; and -

3 (8) One motor vehicle owned and used for his or her personal
4 transportation by a veteran of the United States Armed Forces who was
5 discharged or otherwise separated with a characterization of honorable or
6 general (under honorable conditions) and who is classified by the United
7 States Department of Veterans Affairs as one hundred percent service-
8 connected disabled if an application for the exemption has been approved
9 under subsection (3) of section 60-3,189.

10 Sec. 2. Section 60-3,189, Revised Statutes Cumulative Supplement,
11 2014, is amended to read:

12 60-3,189 (1) A veteran of the United States Armed Forces who
13 qualifies for an exemption from the motor vehicle tax under subdivision
14 (2) of section 60-3,185 shall apply for the exemption to the county
15 treasurer not more than fifteen days before and not later than thirty
16 days after the registration date for the motor vehicle. A renewal
17 application shall be made annually not sooner than the first day of the
18 last month of the registration period or later than the last day of the
19 registration period. The county treasurer shall approve or deny the
20 application and notify the applicant of his or her decision within twenty
21 days after the filing of the application. An applicant may appeal the
22 denial of an application to the county board of equalization within
23 twenty days after the date the notice was mailed.

24 (2) An organization which qualifies for an exemption from the motor
25 vehicle tax under subdivision (6) of section 60-3,185 shall apply for the
26 exemption to the county treasurer not more than fifteen days before and
27 not later than thirty days after the registration date for the motor
28 vehicle. For a newly acquired motor vehicle, an application for exemption
29 must be made within thirty days after the purchase date. A renewal
30 application shall be made annually not sooner than the first day of the
31 last month of the registration period or later than the last day of the

1 registration period. The county treasurer shall examine the application
2 and recommend either exempt or nonexempt status to the county board of
3 equalization within twenty days after receipt of the application. The
4 county board of equalization, after a hearing on ten days' notice to the
5 applicant and after considering the recommendation of the county
6 treasurer and any other information it may obtain, shall approve or deny
7 the exemption on the basis of law and of rules and regulations adopted
8 and promulgated by the Tax Commissioner within thirty days after the
9 hearing. The county board of equalization shall mail or deliver its final
10 decision to the applicant and the county treasurer within seven days
11 after the date of decision. The decision of the county board of
12 equalization may be appealed to the Tax Equalization and Review
13 Commission in accordance with the Tax Equalization and Review Commission
14 Act within thirty days after the final decision.

15 (3)(a) A veteran of the United States Armed Forces who qualifies for
16 an exemption from the motor vehicle tax under subdivision (8) of section
17 60-3,185 shall apply for the exemption to the county treasurer not more
18 than fifteen days before and not later than thirty days after the
19 registration date for the motor vehicle. A renewal application shall be
20 made annually not sooner than the first day of the last month of the
21 registration period or later than the last day of the registration
22 period. Any such application or renewal application shall include such
23 documentation as required by the county treasurer to verify that the
24 applicant qualifies for such exemption. The county treasurer shall
25 approve or deny the application and notify the applicant of his or her
26 decision within twenty days after the filing of the application. An
27 applicant may appeal the denial of an application to the county board of
28 equalization within twenty days after the date the notice was mailed.

29 (b) The failure of an applicant to apply for an exemption or the
30 renewal of an exemption within the time periods specified in subdivision
31 (3)(a) of this section shall not preclude such applicant from receiving

1 the exemption or renewal if he or she is otherwise qualified.

2 (c) The county treasurer shall, on or before December 31 of each
3 year, certify to the Tax Commissioner the total motor vehicle tax revenue
4 that will be lost during that year because of the exemption allowed under
5 subdivision (8) of section 60-3,185. The Tax Commissioner shall, on or
6 before January 15 next following such certification, notify the Director
7 of Administrative Services of the amount so certified to be reimbursed by
8 the state. Reimbursement of the funds lost shall be made to each county
9 according to the certification and shall be distributed on the last
10 business day of January. The State Treasurer shall, on the business day
11 preceding the last business day of January, notify the Director of
12 Administrative Services of the amount of funds available in the General
13 Fund for payment purposes. The Director of Administrative Services shall,
14 on the last business day of January, draw warrants against funds
15 appropriated. The county treasurer shall allocate and distribute the
16 amount received pursuant to this subdivision in the same manner as the
17 proceeds from motor vehicle taxes are allocated and distributed pursuant
18 to section 60-3,186.

19 Sec. 3. Original section 60-3,185, Reissue Revised Statutes of
20 Nebraska, and section 60-3,189, Revised Statutes Cumulative Supplement,
21 2014, are repealed.