

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 926

Introduced by Crawford, 45.

Read first time January 09, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to
- 2 amend section 60-3,185, Reissue Revised Statutes of Nebraska; to
- 3 exempt all members of the United States Armed Forces on active duty
- 4 from motor vehicle taxes; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

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

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

5 (1) Motor vehicles exempt from the registration fee in section
6 60-3,160;

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

14 (3) Motor vehicles owned by Indians as defined in 25 U.S.C. 5129
15 479;

16 (4) Motor vehicles owned by a member of the United States Armed
17 Forces on active duty or his or her spouse serving in this state in
18 compliance with military or naval orders if such person is a resident of
19 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

28 (7) Trucks, trailers, or combinations thereof registered under
29 section 60-3,198.

30 Sec. 2. Original section 60-3,185, Reissue Revised Statutes of
31 Nebraska, is repealed.