

LEGISLATIVE BILL 821

Approved by the Governor April 12, 1974

Introduced by Dickinson, 31; Johnson, 15

AN ACT to amend sections 60-311.07, 60-312, 60-323, 60-339, 77-1240, 77-1240.03, and 77-1241.01, Reissue Revised Statutes of Nebraska, 1943, sections 60-302, 60-303, 60-305.04, 60-305.11, 60-310, 60-315, 60-331, 60-403.01, and 77-1238, Revised Statutes Supplement, 1972, section 60-301, Revised Statutes Supplement, 1973, and section 60-407, Revised Statutes Supplement, 1973, as amended by section 1, Legislative Bill 611, Eighty-third Legislature, Second Session, 1974, relating to motor vehicles; to change the method of registering and taxing certain motor vehicles; to provide for limited permits for motorcycle operators; to provide an operative date; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 60-301, Revised Statutes Supplement, 1973, be amended to read as follows:

60-301. As used in sections 60-301 to 60-344, unless the context otherwise requires:

(1) Motor vehicles shall include all vehicles propelled by any power other than muscular power, except farm tractors and other implements of husbandry designed for and used primarily for tilling the soil and harvesting crops, vehicles which run only on rails or tracks, off-road designed vehicles, including but not limited to golf carts, gc-carts, riding lawnmowers, garden tractors, all terrain vehicles, and snowmobiles, and road and general purpose construction and maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, minibikes which shall mean two-wheel motor vehicles which have a total wheel and tire diameter of less than fourteen inches, or an engine rated capacity of less than forty-five cubic centimeters displacement or a seat height less than twenty-five inches from the ground, ditch-digging apparatus, well-boring apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, crawler tractors, and self-propelled invalid chairs;

(2) Highways shall include public streets, roads, turnpikes, parks, parkways, drives, alleys, and other public ways used for the passage of road vehicles;

(3) Trucks shall include motor vehicles equipped or used for the transportation of property;

(4) Trailer shall include every vehicle without motor power carrying persons or property and being pulled by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle;

(5) Semitrailer shall mean every vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle;

(6) Cabin trailer shall mean every vehicle without motive power designed for living quarters and for being drawn by a motor vehicle, and not exceeding eight feet in width, or forty feet in length, or thirteen and one half feet in height;

(7) Truck-tractor shall mean every motor vehicle designed and used primarily for drawing other vehicles, and not so constructed as to carry a load other than a part of the weight of the vehicle and load being drawn;

(8) Owner shall mean a person, firm, or corporation who holds a legal title of a vehicle, or in the event a vehicle is the subject of an agreement for the conditional sale thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee, or in the event while a vehicle is subject to a lease of thirty days or more with an immediate right of possession vested in the lessee, or in the event a mortgagor of a vehicle is entitled to possession, then such conditional vendee, lessee or mortgagor shall be deemed the owner for the purpose of sections 60-301 to 60-344;

(9) Vehicle shall mean every device in, upon or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human power or used exclusively upon stationary rails or tracks;

(10) Fleet shall include one or more apportionable vehicles;

(11) Transporter shall mean every person lawfully engaged in the business of transporting vehicles, not his own, by driving singly, or in combinations by the towbar, fullmount or saddlemount methods or any combinations thereof, or where a truck or tractor draws a semitrailer or tows a trailer, solely for delivery thereof;

(12) Self-propelled mobile home shall mean a vehicle with motive power designed for living quarters;

(13) Total fleet miles shall mean the total number of miles operated in all jurisdictions during the preceding year by the vehicles in such fleet during such year;

(14) In-state miles shall mean total miles operated (a) in the State of Nebraska during the preceding year by the motor vehicle or vehicles registered and licensed for fleet operation, and (b) in noncontracting reciprocity states by vehicles that are base-plated in Nebraska;

(15) Local trucks shall mean trucks having a gross weight of less than twenty-five tons and operated wholly and exclusively within an incorporated city or village, or within ten miles of the corporate limits, where they are owned and operated, which trucks shall carry on their license plates, in addition to the registration number, designation of local plate;

(16) Farm trucks shall mean trucks of farmers or ranchers, used wholly and exclusively to carry their own supplies, farm equipment, and household goods to or from the owner's farm or ranch, used by the farmer or rancher to carry his own agricultural products, livestock, and produce, to or from storage or market, or used by farmers or ranchers in exchange of service in such hauling of such supplies or agricultural products, livestock, and produce, or used occasionally to carry camper units, which trucks shall carry on their license plates, in addition to the registration number, the designation farm;

(17) Utility trailer shall mean a trailer having a gross weight, including load thereon, of nine thousand pounds or less, attached to a motor vehicle and used wholly and exclusively to carry miscellaneous items of personal property, which trailers shall carry on their license plate, in addition to the registration number, the letter X;

(18) Local commercial truck shall mean a truck and combinations of trucks, truck-tractors, or trailers,

or semitrailers having a gross weight of twenty-five tons or more and operated solely within an incorporated city or village, or within five miles of the corporate limits, which trucks shall carry on their license plates in addition to the registration number, the letters IC;

(19) Farm trailer shall include any trailer or semitrailer used wholly and exclusively to carry a farmer's or rancher's own supplies, farm equipment and household goods to or from the owner's farm or ranch, or used by the farmer or rancher to carry his own agricultural products, livestock and produce to or from storage and market, and attached to a passenger car or farm licensed vehicle, or used by a farmer or rancher to carry his own agricultural products, livestock, and produce to and from market, which trailers shall carry on their license plate in addition to the registration number, the letter X, but farm trailer shall not include a trailer so used when attached to a farm tractor;

(20) Motorcycle shall mean every motor vehicle, except a tractor, having a seat or saddle for use of the rider and designed to travel on not more than three wheels in contact with the ground;

(21) Fertilizer trailer shall mean any trailer designed and used exclusively to carry or apply agricultural fertilizer and having a gross weight including load thereon of twenty thousand pounds or less, which trailers shall carry on their license plate in addition to the registration number, the letter X; and

(22) Apportionable vehicle shall mean any vehicle in a fleet having three axles or more with a gross weight of more than twenty-six thousand pounds, except recreational vehicles, which are used in two or more states that allocate or prorate for the transportation of persons for hire, or designed, used, or maintained primarily for the transportation of property. Vehicles having a gross weight of twenty-six thousand pounds or less or two axle vehicles may be proportionally registered at the discretion of the fleet owner; and

(23) Passenger car shall mean a motor vehicle designed and used to carry ten passengers or less and not used for hire.

Sec. 2. That section 60-302, Revised Statutes Supplement, 1972, be amended to read as follows:

60-302. No motor vehicle, trailer, semitrailer, or cabin trailer, unless otherwise expressly provided, shall be operated on the highways of this state unless

738

such vehicle is registered in accordance with the provisions of this act. Every owner of a vehicle required to be registered shall make application for registration to the county treasurer of the county in which the owner resides, is domiciled, or conducts a bona fide business; Provided, that such application shall be a copy of a certificate of title or, in the case of a renewal of a registration, such application shall be the previous year's registration period's certificate. Any nonresident owner, who desires to register a vehicle or vehicles in this state, shall register in the county where the vehicle is domiciled or where the owner conducts a bona fide business. Each new application shall contain, in addition to such other information as may be required by the department, the name and post-office address of the applicant, a description of the vehicle, including the color, the manufacturer, the identification number, and the weight of the vehicle required by this act. With such application, the applicant shall pay the proper registration fee, as provided in sections 60-305.08 to 60-342 and 60-1603. The county treasurer or his agent shall collect in addition to other registration fees, the sum of fifty cents for each and every certificate issued, which fee shall be transmitted by the county treasurer to the State Treasurer and shall, by the State Treasurer, be credited to the Highway Trust Fund.

Sec. 3. That section 60-303, Revised Statutes Supplement, 1972, be amended to read as follows:

60-303. In registering motor vehicles, the county treasurer shall neither receive nor accept such application nor registration fee nor issue any registration certificate for any motor vehicle, unless the applicant shall first exhibit proof by tax receipt or otherwise that he has paid all personal taxes upon such motor vehicle, ~~based on the assessment thereof made in the year preceding the year for which such application for registration certificate is made:~~

Sec. 4. That section 60-305.04, Revised Statutes Supplement, 1972, be amended to read as follows:

60-305.04. A nonresident may, if he applies within ninety days from his original registration date and surrenders the registration certificate and license plates which were assigned to him, receive from the county treasurer, or the Department of Motor Vehicles if registration was pursuant to section 60-305.09, a refund in the amount of fifty per cent of the original license fee, except no refunds shall be made on any license surrendered after the ninth month of the registration

period for which the vehicle was registered. ~~et cetera--4~~
~~of the current licensing year:~~

Sec. 5. That section 60-305.11, Revised Statutes Supplement, 1972, be amended to read as follows:

60-305.11. Whenever a motor vehicle is registered by the owner under section 60-302, and the personal property taxes imposed in section 77-1240.01, have been paid on that motor vehicle for the calendar year registration period, and then the motor vehicle is registered under the provisions of section 60-305.09, the Department of Motor Vehicles, upon application of the owner of the motor vehicle on forms prescribed by the department, shall certify that the motor vehicle is registered under the provisions of section 60-305.09, and that the owner is entitled to receive the refunds of the unused registration fees and personal property taxes for the balance of the calendar year registration period as prescribed in the manner set forth in sections 60-315 and 77-1240.03.

Sec. 6. That section 60-310, Revised Statutes Supplement, 1972, be amended to read as follows:

60-310. Such registration may be renewed annually in the same manner and upon payment of the same fee as provided for the original registration. ~~except as provided in section 60-331, such renewal shall become due on the first day of January of each year--and--delinquent on the first day of the following March of each year.~~ On making an application for renewal, the registration certificate for the preceding year registration period must be presented with the application. In case the certificate is not presented, a fee of one dollar shall be added to the registration fee.

The certificate of registration and license plates furnished by the department shall be valid during the calendar year registration period for which they are issued and, when renewal tags furnished pursuant to ~~sections section 60-311 and 60-344.04~~ have been affixed thereto, they shall also be valid for the calendar year registration period designated by such renewal tags.

The registration period for motor vehicles, trailers, semitrailers and cabin trailers required to be registered as provided in section 60-302 shall expire on the first day of the month one year from the month of issuance, and renewal shall become due on such day and shall become delinquent on the first day of the following month.

~~The above provisions do not apply to dealer's license plates, repossession plates, and transfer plates as provided in section 60-320, which plates shall be issued for a calendar year. The registration period for vehicles licensed as articulated vehicles as provided in section 60-305.09 shall expire December 31 of each year and shall become delinquent March 1 of the following year. Any owner who has three or more motor vehicles required to be registered under the provisions of this act may register all such vehicles on a calendar-year basis.~~

Sec. 7. That section 60-311.07, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-311.07. The Department of Motor Vehicles shall prescribe the size and design of the license plates prescribed in section 60-311.05 and furnish such plates to the persons applying for and entitled to the same, under section 60-311.05, upon the payment of the required fee. ~~The department shall not be responsible to the person applying for such plates if such applicant fails to apply in time for the same to be issued by February 15 of the year in which they are to be issued.~~ The department shall make such rules and regulations in regard thereto as are necessary to comply with all license laws relating to the use and operation of a private passenger motor vehicle before issuing such license plates.

Sec. 8. That section 60-312, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-312. The county treasurer shall furnish each applicant for registration and on each annual renewal of registration, a certificate of registration which shall contain upon the face thereof the following data: The name of the registered owner of the motor vehicle, his post-office address, and a description of the vehicle as set forth in the application for registration. It shall have and contain the identical registration number denoted on the number plate, in connection with which such certificate shall be issued. It shall be valid only for the calendar-year registration period for which it is issued.

Sec. 9. That section 60-315, Revised Statutes Supplement, 1972, be amended to read as follows:

60-315. ~~In case of such transfer of the ownership of any motor vehicle, or in case of loss of~~

possession thereof; its registration shall expire, except that the registered owner, if he applies to the county treasurer after such transfer or loss of possession and accompanies the application with the fee of one dollar and fifty cents for a new certificate, may have assigned to another motor vehicle the registration number of the motor vehicle so transferred or lost; Provided, that in such case of transfer and application for reassignment to another motor vehicle the number plates and, where appropriate, the renewal tabs, may be retained after such transfer, until the Department of Motor Vehicles has either duly reassigned such number in accordance with the application or has refused such application for reassignment, and has canceled the number and demanded surrender of the plates, in case of the transfer of a motor vehicle or in case of loss of possession due to fire, theft, dismantlement, or junking, the registered owner may by returning the registration certificate and number plates and, where appropriate, the renewal tabs, and after making an affidavit to the county treasurer of such transfer or loss, receive a refund of that part of the unused fee based on quarterly fees on commercial vehicles and trucks and that part of the unused fee based on one-half year's fees on passenger vehicles, based on fees as provided in sections 60-329 to 60-342. Application for registration of, or for reassignment of number plates and, where appropriate, renewal tabs to another motor vehicle shall be made within fifteen days from the date of purchase. Upon transfer of ownership of any motor vehicle as defined in section 60-301, or in case of loss of possession because of fire, theft, dismantlement, or junking, its registration shall expire and the registered owner may by returning the registration certificate and number plates and, when appropriate, the renewal tabs, and after making affidavit to the county treasurer of such transfer or loss, receive a refund of that part of the unused fees on passenger vehicles and trucks based on the number of unexpired months remaining in the registration period, except that when such vehicle is transferred within the same calendar month in which acquired, no refund shall be allowed for such month. Application for registration or for reassignment of number plates and, when appropriate, renewal tabs to another motor vehicle shall be made within fifteen days of the date of purchase.

Sec. 10. That section 60-323, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-323. Except as otherwise specifically provided, no person shall operate, drive, or cause to be operated or driven, a motor vehicle on the public

highways, unless such vehicle shall at all times have displayed one number plate on the back thereof and one number plate on the front thereof, which plates shall be furnished for it as hereinbefore provided.

In each year registration period in which registration plates are not furnished, such plates shall have affixed thereto the renewal tabs furnished pursuant to sections section 60-311, and 60-344-64. In all cases such number plates shall be securely fastened in an upright position to the motor vehicle so as to prevent such plates from swinging, and at a minimum distance of sixteen inches from the ground. No person shall attach to or display on such motor vehicle any (1) number plate or certificate, other than as assigned to it for the current year registration period, (2) fictitious or altered number plates or registration certificate, (3) number plates or registration certificate that shall have been canceled by the Department of Motor Vehicles, or (4) number plates, in any year registration period in which registration plates are not furnished, to which renewal tabs have not been affixed.

Sec. 11. That section 60-331, Revised Statutes Supplement, 1972, be amended to read as follows:

60-331. The registration fee on commercial trucks shall be based upon the gross vehicle weight. Gross vehicle weight shall mean the sum of the empty weights of a truck or truck-tractor and the empty weights of any trailer, semitrailer, or combination thereof with which it is to be operated in combination at any one time, plus the weight of the maximum load to be carried thereon at any one time. The registration fee on commercial truck-tractors shall be based on the gross vehicle weight on such truck-tractors plus the gross vehicle weight of any semitrailer, trailer or combination thereof, connected therewith; Provided, that for the purpose of determining the registration fee, the gross weight of a truck or truck-tractor towing or hauling a disabled or wrecked motor vehicle properly registered for use on the highways shall be only the gross weight of the towing truck or truck-tractor fully equipped and not including the weight of the motor vehicle being towed or hauled. The registration fee on such commercial trucks and truck-tractors shall be at the following rates: For a gross weight of three tons or less, eighteen dollars; for a gross weight exceeding three tons and not exceeding four tons, twenty-five dollars; for a gross weight exceeding four tons and not exceeding five tons, thirty-five dollars; for a gross weight exceeding five tons and not exceeding six tons, sixty dollars; for a gross weight exceeding six tons but not exceeding seven

tons, eighty-five dollars; for a gross weight in excess of seven tons, the fee shall be that for a truck having a gross weight of seven tons and in addition thereto, twenty-five dollars for each ton of gross weight over seven tons; Provided, that the fee for thirty-six tons shall be eight hundred ten dollars which shall permit a gross weight of seventy-three thousand two hundred eighty pounds which weight shall be inclusive of the tolerance permitted in section 39-723.03; provided further, that for fractional tons in excess of the twenty per cent or the tolerance of one thousand pounds, as provided in section 39-723.03, the fee shall be computed on the basis of the next higher bracket; provided further, that the fees provided by this section shall be reduced ten per cent for vehicles used exclusively for the transportation of livestock, poultry, unprocessed milk, grain, sugar beets, potatoes, and hay; and provided further, fees for trucks with a gross weight in excess of thirty-six tons shall be increased by twenty per cent for all such trucks operated on any road or highway not a part of the National System of Interstate and Defense Highways. Such fee may be paid one half at the time of registration and one half on July 1 of each year the first day of the seventh month of the registration period when the license fee exceeds two hundred ten dollars. When the second half is paid, the treasurer shall furnish a certificate and plates furnished by the Department of Motor Vehicles which shall be displayed on such truck or truck-tractor in the manner provided by law. In addition to the registration fee the department shall collect a sufficient fee to cover the cost of issuing the certificate and plates. If such second half is not paid within thirty days following July 1 the first day of the seventh month, the registration of such truck or truck-tractor shall be canceled and the registration certificate and number plates shall be returned to the county treasurer. Any person who shall fail to return such registration certificate and number plate when required to do so shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished as provided in section 60-331.02.

Sec. 12. That section 60-339, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-339. Upon application to register any motor vehicle, no registration fee shall be required to be paid thereon for any previous year registration period during which such motor vehicle was not at any time used or driven upon any public highway within this state, and the person desiring to register such motor vehicle without payment of fees for previous years registration periods:

shall file with the county treasurer his affidavit showing where, when, and for how long such motor vehicle was stored, and that the same was not used in this state during such year-or-years registration period or periods, and upon receipt thereof the county treasurer shall issue a registration certificate.

Sec. 13. That section 60-403.01, Revised Statutes Supplement, 1972, be amended to read as follows:

60-403.01. No person shall operate a motorcycle on the streets, alleys, or public highways of the State of Nebraska until such person shall have obtained a motorcycle operator's license or permit. No such license or permit shall be issued until the applicant has appeared before an examiner and (1) satisfied the examiner that he meets the vision and physical requirements established under the provisions of section 60-407 for operation of a motor vehicle, and (2) successfully completed such examination, including the actual operation of a motorcycle, as may be prescribed by the Director of Motor Vehicles. Any applicant who qualifies for a motorcycle operator's license or permit shall be issued a license or permit for such operation or, if he is the holder of a valid motor vehicle operator's license, shall have endorsed thereon by the county treasurer, upon receipt of the examiner's certificate, the authorization to operate a motorcycle. Fees for motorcycle operators' licenses shall be the same as provided by section 60-409 for motor vehicle operators' licenses. A person operating a motorcycle without a motorcycle operator's license or permit shall be guilty of a misdemeanor, and shall, upon conviction thereof, be fined not less than ten dollars nor more than one hundred dollars.

Sec. 14. That section 60-407, Revised Statutes Supplement, 1973, as amended by section 1, Legislative Bill 611, Eighty-third Legislature, Second Session, 1974, be amended to read as follows:

60-407. (1) No license or permit to operate a motor vehicle shall be granted to any applicant until such applicant satisfies the examiner that he possesses, with or without the aid of glasses, sufficient powers of eyesight to enable him to operate a motor vehicle on the highways of this state with a reasonable degree of safety. If, from the examination given any applicant, it appears that the applicant's powers of eyesight are such that he cannot operate a motor vehicle on the highways of this state with a reasonable degree of safety, the examiner shall require the applicant to present a doctor's or optometrist's certificate to the effect that

the applicant has sufficient powers of eyesight for such purpose before issuing a license to such applicant. If it is indicated by such examination by the examiner or by the doctor's or optometrist's certificate that the applicant must wear glasses to meet the minimum visual standards set by the department, then the applicant shall have the use of any license issued to him restricted to wearing glasses while operating a motor vehicle. If the application to operate a motor vehicle required by this act discloses that the applicant for such license suffers from any other physical defect or defects of a character which may affect the safety of operation by such applicant of a motor vehicle, the examiner shall require such applicant to show cause why such license should be granted, and shall require such applicant, through such personal examination and demonstration as may be prescribed by the director, to show the necessary ability to safely operate a motor vehicle on the public highways. If the examiner is satisfied, after such demonstration, that such applicant has the ability to safely operate such motor vehicle, an operator's license may be issued to the applicant subject, at the discretion of the director, to a limitation to operate only such motor vehicles at such time, for such purpose, and within such area as the license shall designate. The director may, at the request of a law enforcement officer, or when he has reason to believe that such person may be physically or mentally incompetent to operate a motor vehicle or whose driving record appears to the department to justify such examination, give notice to the holder of an operator's license to appear before an examiner for examination to operate a motor vehicle safely. A refusal to appear before an examiner for such examination shall be unlawful. If such license holder cannot qualify at such examination, his operator's license shall be immediately surrendered to such examiner and forwarded to the director who shall cancel his license and privilege to operate a motor vehicle; Provided, that a refusal to appear before an examiner for examination after notice to do so or to surrender an operator's license on demand, shall be unlawful and any person failing to surrender his operator's license as required by the provisions of this section shall, upon conviction thereof, be fined in a sum not to exceed five hundred dollars, or imprisoned in the county jail not to exceed thirty days, or be both so fined and imprisoned. No operator's license referred to in this subsection shall, under any circumstances, be issued to any person who has not attained the age of sixteen years but, upon application therefor and proof of age in the manner provided in subsection (3) of this section, any such person may take the examination required by this subsection at any time within sixty days prior to his sixteenth birthday.

(2) A person who has not attained the age set forth in subsection (1) of this section but is over the age of fourteen years, except within metropolitan, primary, and first-class cities, may be issued, by the county treasurer, a limited permit to drive a motor vehicle or motorcycle to and from the school building where he attends school, by the nearest highway or street from his place of residence, if such child lives a distance of one and one half miles or more from such school. Such limited permit shall be used for the sole purpose of transporting such person to attend school, except that the holder of such a permit may drive under the personal supervision of his parents or guardian; Provided, such a permit shall not be issued until such person has appeared before an examiner to demonstrate that he is capable of successfully operating a motor vehicle or motorcycle and has in his possession an examiner's certificate authorizing the county treasurer to issue a school permit. Any such person desiring such limited permit may first obtain a learner's permit from the county treasurer, which permit shall be valid for a period of two months. While holding such a permit, the person may operate a motor vehicle or motorcycle on the highways of this state if he has seated next to him or, in the case of a motorcycle, immediately behind him and supervising his operation of the vehicle a person who is a licensed operator and who is also either a parent or guardian of the child or a person over the age of nineteen years who is authorized in writing by the child's parent or guardian to supervise the actions of the child in operating the vehicle. Prior to issuance of such learner's permit it shall be required that such person demonstrate that he has sufficient powers of eyesight to safely operate a motor vehicle or motorcycle.

(3) Each individual, under the age of nineteen years, who is making an application for his first operator's license or a limited or learner's permit, must furnish proof of age, either by birth certificate or written information signed by one of his parents or his guardian, to show that such applicant has attained the age, respectively, as required by subsection (1) or (2) of this section. All licenses and limited permits issued, as provided by subsection (2) of this section, shall be subject to revocation under the terms of section 60-427, and any person who shall violate the terms of such license or limited permit shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished as provided in section 39-7,127.

(4) Any person who shall have attained the age of fifteen years or more may obtain a learner's permit from the county treasurer which shall be valid for a period of

twelve months and he may operate a motor vehicle on the highways of this state if he is accompanied at all times by a licensed operator who is at least nineteen years of age and who is actually occupying the seat beside the driver or, in the case of a motorcycle, immediately behind the driver. Any person who shall have attained the age of fourteen years may operate a motor vehicle over the highways of the state if he is accompanied at all times by a licensed operator who shall be a high school driver training instructor certified by the Commissioner of Education.

(5) Any person who is thirteen years of age or older and resides upon a farm in this state or who is fourteen years of age or older and who is employed for compensation upon a farm in this state may obtain a special permit authorizing the operation of farm tractors and other motorized implements of farm husbandry upon the public highways and roads of this state, if the applicant for such a restricted permit furnishes to a license examiner satisfactory proof of age and satisfactorily demonstrates to the examiner that he has knowledge of the operation of such equipment and of the rules of the road and laws respecting the operation of motor vehicles upon the highways and public roads of this state. Any person under sixteen years of age but not less than thirteen years of age may obtain a temporary permit to operate such equipment for a six-month period after presentation to the Department of Motor Vehicles of a request for such temporary permit signed by such person's parent or guardian and payment of one dollar. After the expiration of such six-month period it shall be unlawful for any person under sixteen years of age to operate such equipment upon the public highways and roads of this state unless he has been issued a special permit under the provisions of this subsection. The fee for such special permit shall be two dollars, and such special permit shall be subject to revocation for cause.

(6) The county treasurer shall collect a fee of one dollar from each successful applicant for a school or learner's permit.

Sec. 15. That section 77-1238, Revised Statutes Supplement, 1972, be amended to read as follows:

77-1238. As used in sections 77-1239 to 77-1242.02, unless the context otherwise requires:

(1) Motor vehicle shall mean every motor vehicle, trailer, cabin trailer and mobile home, as defined in sections 60-1601 and 60-1601.01, subject to the payment of registration fees, permit fees, or ad valorem taxes

under the laws of this state;

(2) Taxing unit shall mean counties, townships, cities, villages, school districts, junior college districts, municipal universities, and all other subdivisions of the state and all governmental agencies, clothed with the power of levying or providing for the levy of general or special taxes;

(3) Registration period shall be that period from the date of registration to the first day of the month following one year from the date of issuance of such registration; year shall mean the period from January 1 through December 31 of each year;

(4) Motor vehicle tax shall mean a tax imposed upon motor vehicles in lieu of an ad valorem tax; and

(5) Dealer's vehicles on hand shall mean such motor vehicles as are owned and held for resale by motor vehicle dealers.

Sec. 1b. That section 77-1240, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1240. Except as to motor vehicles subject to the provisions of sections 77-1241.02 to 77-1241.08, the county assessor of each county shall compute the motor vehicle tax upon all motor vehicles, except dealer's vehicles on hand, registered in each taxing unit within the county based upon the values certified to him by the State Board of Equalization and Assessment or the Tax Commissioner, and cause a notice of the amount of such tax to be sent through the United States mails to the registrant at the address shown upon his registration certificate, on a prenumbered statement form prescribed by the Tax Commissioner, on or before ~~January 1 of each year~~ the first day of the registration period pursuant to the provisions of section 77-1238; the amount so certified together with the registration fee shall be paid prior to the registration of the motor vehicle for the following year registration period. For the purpose of this section the tax situs of each motor vehicle used and owned for nonbusiness purposes shall be in the county, precinct, township, city, village, and school district where such property is principally stored and kept, and of each motor vehicle used or owned by any student such tax situs shall be at the place of residence of such student if different from the place at which he is attending school.

Sec. 17. That section 77-1240.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1240.03. Upon the transfer of ownership of any motor vehicle, the transferor shall be credited with the number of unexpired months remaining in the registration year period; Provided, that where such vehicle is transferred within the same calendar month in which acquired, no refund shall be allowed for such month. Should such transferor acquire another motor vehicle at the time of such transfer, such transferor shall have the credit herein provided applied toward payment of the motor vehicle tax then owing and otherwise such transferor shall file a claim with the county assessor upon a form prescribed by the Auditor of Public Accounts. The county assessor shall certify to the county treasurer the amount of tax refund and the taxing unit where the motor vehicle is registered. The county treasurer shall make payment to the claimant from the undistributed motor vehicle taxes of the taxing unit where the tax money was originally distributed but no refund of less than two dollars shall be paid.

Sec. 18. That section 77-1241.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1241.01. Motor vehicles not subject to a motor vehicle tax, and not registered for operation on the highways, except dealers' vehicles on hand, shall be subject to the ad valorem tax on tangible property; such tax shall be computed according to the schedule of values fixed by the State Board of Equalization and Assessment; Provided, that in the event a motor vehicle which has been assessed for ad valorem tax purposes, except dealers' motor vehicles on hand January 1 at 12:01 a. m., is later registered during the registration year period for which taxes have been assessed, the owner against whom such ad valorem taxes have been assessed shall be credited with the proportionate amount for the period during which the motor vehicle tax has been paid.

Sec. 19. This act shall become operative on January 1, 1976, except that sections 13 and 14 of this act shall become operative on the effective date of this act.

Sec. 20. That original sections 60-311.07, 60-312, 60-323, 60-339, 77-1240, 77-1240.03, and 77-1241.01, Reissue Revised Statutes of Nebraska, 1943, sections 60-302, 60-303, 60-305.04, 60-305.11, 60-310, 60-315, 60-331, 60-403.01, and 77-1238, Revised Statutes

Supplement, 1972, section 60-301, Revised Statutes Supplement, 1973, and section 60-407, Revised Statutes Supplement, 1973, as amended by section 1, Legislative Bill 611, Eighty-third Legislature, Second Session, 1974, are repealed.