

AMENDMENTS TO LB 289

Introduced by Mello

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

3 Section 1. Section 14-3,113, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 14-3,113 (1) The city is authorized to improve
6 intersections, spaces opposite alleys, and spaces opposite property
7 not subject to special assessment, with the like material in
8 the manner provided in sections 14-384 to 14-3,127 for improving
9 streets whenever a street, highway, boulevard, main thoroughfare,
10 controlled-access facility, major traffic street, or alley is
11 ordered to be improved at the time of improving such street and in
12 such event is authorized to include in such improvement of such
13 intersection and spaces the construction, replacement, or repair
14 of sidewalks therein and, except as may be otherwise provided, pay
15 for all such improvements from funds provided for the purpose of
16 improving intersections; ~~Provided, that~~ if (a) the first priority
17 in the expenditure of funds for such purposes shall be is given
18 to improvements within street improvement districts; ~~and provided~~
19 ~~further,~~ and (b) the city shall ~~maintain,~~ maintains, in a separate
20 fund, not less than twenty-five thousand dollars to be expended
21 solely for the purpose of improving intersections.

22 (2) Such sidewalk construction, replacement, or repair
23 may be included either in the contract for curbing at an

1 intersection or in the contract for paving the same. ~~___~~ ~~Provided~~,
2 that such restrictions shall not apply to any funds derived from
3 Chapter 66, articles 4 and 6, which accumulated prior to December
4 31, 1962.

5 Sec. 2. Section 23-187, Revised Statutes Cumulative
6 Supplement, 2010, is amended to read:

7 23-187 (1) In addition to the powers granted by section
8 23-104, a county may, in the manner specified by sections 23-187 to
9 23-193, regulate the following subjects by ordinance:

10 (a) Parking of motor vehicles on public roads, highways,
11 and rights-of-way as it pertains to snow removal for and access by
12 emergency vehicles to areas within the county;

13 (b) Motor vehicles as defined in section 60-339 that are
14 abandoned on public or private property;

15 (c) Low-speed vehicles as described and operated pursuant
16 to section 30 of this act;

17 ~~(e)~~ (d) Graffiti on public or private property;

18 ~~(d)~~ (e) False alarms from electronic security systems
19 that result in requests for emergency response from law enforcement
20 or other emergency responders; and

21 ~~(e)~~ (f) Violation of the public peace and good order of
22 the county by disorderly conduct, lewd or lascivious behavior, or
23 public nudity.

24 (2) For the enforcement of any ordinance authorized by
25 this section, a county may impose fines, forfeitures, or penalties
26 and provide for the recovery, collection, and enforcement of such
27 fines, forfeitures, or penalties. A county may also authorize

1 such other measures for the enforcement of ordinances as may be
2 necessary and proper. A fine enacted pursuant to this section shall
3 not exceed five hundred dollars for each offense.

4 Sec. 3. Section 39-2215, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 39-2215 (1) There is hereby created in the state treasury
7 a special fund to be known as the Highway Trust Fund.

8 (2) All funds credited to the Highway Trust Fund pursuant
9 to sections 66-489.02, 66-499, 66-4,140, 66-4,147, 66-6,108, and
10 66-6,109.02, and related penalties and interest, shall be allocated
11 as provided in such sections.

12 (3) All other motor vehicle fuel taxes, diesel fuel
13 taxes, compressed fuel taxes, and alternative fuel ~~taxes~~ fees
14 related to highway use retained by the state, all motor vehicle
15 registration fees retained by the state other than those fees
16 credited to the State Recreation Road Fund pursuant to subdivision
17 (3) of section 60-3,156, and other highway-user taxes imposed by
18 state law and allocated to the Highway Trust Fund, except for the
19 proceeds of the sales and use taxes derived from motor vehicles,
20 trailers, and semitrailers credited to the fund pursuant to section
21 77-27,132, are hereby irrevocably pledged for the terms of the
22 bonds issued prior to January 1, 1988, to the payment of the
23 principal, interest, and redemption premium, if any, of such bonds
24 as they mature and become due at maturity or prior redemption
25 and for any reserves therefor and shall, as received by the State
26 Treasurer, be deposited in the fund for such purpose.

27 (4) Of the money in the fund specified in subsection

1 (3) of this section which is not required for the use specified
2 in such subsection, (a) an amount equal to three dollars times
3 the number of motorcycles registered during the previous month
4 shall be placed in the Motorcycle Safety Education Fund, (b) an
5 amount to be determined annually by the Legislature through the
6 appropriations process may be transferred to the Motor Fuel Tax
7 Enforcement and Collection Cash Fund for use as provided in section
8 66-738 on a monthly or other less frequent basis as determined by
9 the appropriation language, (c) an amount to be determined annually
10 by the Legislature through the appropriations process shall be
11 transferred to the License Plate Cash Fund as certified by the
12 Director of Motor Vehicles, and (d) the remaining money may be
13 used for the purchase for retirement of the bonds issued prior to
14 January 1, 1988, in the open market.

15 (5) The State Treasurer shall monthly transfer, from the
16 proceeds of the sales and use taxes credited to the Highway Trust
17 Fund and any money remaining in the fund after the requirements of
18 subsections (2) through (4) of this section are satisfied, thirty
19 thousand dollars to the Grade Crossing Protection Fund.

20 (6) Except as provided in subsection (7) of this
21 section, the balance of the Highway Trust Fund shall be allocated
22 fifty-three and one-third percent, less the amount provided for
23 in section 39-847.01, to the Department of Roads, twenty-three
24 and one-third percent, less the amount provided for in section
25 39-847.01, to the various counties for road purposes, and
26 twenty-three and one-third percent to the various municipalities
27 for street purposes. If bonds are issued pursuant to subsection

1 (2) of section 39-2223, the portion allocated to the Department
2 of Roads shall be credited monthly to the Highway Restoration
3 and Improvement Bond Fund, and if no bonds are issued pursuant
4 to such subsection, the portion allocated to the department
5 shall be credited monthly to the Highway Cash Fund. The portions
6 allocated to the counties and municipalities shall be credited
7 monthly to the Highway Allocation Fund and distributed monthly as
8 provided by law. Vehicles accorded prorated registration pursuant
9 to section 60-3,198 shall not be included in any formula involving
10 motor vehicle registrations used to determine the allocation and
11 distribution of state funds for highway purposes to political
12 subdivisions.

13 (7) If it is determined by December 20 of any year that a
14 county will receive from its allocation of state-collected highway
15 revenue and from any funds relinquished to it by municipalities
16 within its boundaries an amount in such year which is less than
17 such county received in state-collected highway revenue in calendar
18 year 1969, based upon the 1976 tax rates for highway-user fuels and
19 registration fees, the Department of Roads shall notify the State
20 Treasurer that an amount equal to the sum necessary to provide such
21 county with funds equal to such county's 1969 highway allocation
22 for such year shall be transferred to such county from the Highway
23 Trust Fund. Such makeup funds shall be matched by the county as
24 provided in sections 39-2501 to 39-2510. The balance remaining in
25 the fund after such transfer shall then be reallocated as provided
26 in subsection (6) of this section.

27 (8) The State Treasurer shall disburse the money in the

1 Highway Trust Fund as directed by resolution of the commission.
2 All disbursements from the fund shall be made upon warrants drawn
3 by the Director of Administrative Services. Any money in the fund
4 available for investment shall be invested by the state investment
5 officer pursuant to the Nebraska Capital Expansion Act and the
6 Nebraska State Funds Investment Act and the earnings, if any,
7 credited to the fund.

8 Sec. 4. Section 39-2215.01, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 39-2215.01 (1) There is hereby created in the state
11 treasury a fund to be known as the Highway Restoration and
12 Improvement Bond Fund.

13 (2) If bonds are issued pursuant to subsection (2)
14 of section 39-2223, all motor vehicle fuel taxes, diesel fuel
15 taxes, compressed fuel taxes, and alternative fuel ~~taxes~~ fees
16 related to highway use, motor vehicle registration fees, and other
17 highway-user taxes which are retained by the state and allocated
18 to the bond fund from the Highway Trust Fund shall be hereby
19 irrevocably pledged for the terms of the bonds issued after July
20 1, 1988, to the payment of the principal, interest, and redemption
21 premium, if any, of such bonds as they mature and become due at
22 maturity or prior redemption and for any reserves therefor and
23 shall, as received by the State Treasurer, be deposited directly
24 in the bond fund for such purpose. Of the money in the bond fund
25 not required for such purpose, such remaining money may be used for
26 the purchase for retirement of the bonds in the open market or for
27 any other lawful purpose related to the issuance of bonds, and the

1 balance, if any, shall be transferred monthly to the Highway Cash
2 Fund for such use as may be provided by law.

3 (3) The State Treasurer shall disburse the money in
4 the bond fund as directed by resolution of the commission. All
5 disbursements from the bond fund shall be made upon warrants
6 drawn by the Director of Administrative Services. Any money in the
7 bond fund available for investment shall be invested by the state
8 investment officer pursuant to the Nebraska Capital Expansion Act
9 and the Nebraska State Funds Investment Act.

10 Sec. 5. Section 39-2216, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 39-2216 The Legislature hereby irrevocably pledges and
13 agrees with the holders of the bonds issued under the Nebraska
14 Highway Bond Act that so long as such bonds remain outstanding
15 and unpaid it shall not repeal, diminish, or apply to any
16 other purposes the motor vehicle fuel taxes, diesel fuel taxes,
17 compressed fuel taxes, and alternative fuel ~~taxes~~ fees related
18 to highway use, motor vehicle registration fees, and such other
19 highway-user taxes which may be imposed by state law and allocated
20 to the fund or bond fund, as the case may be, if to do so would
21 result in fifty percent of the amount deposited in the fund or bond
22 fund in each year being less than the amount equal to the maximum
23 annual principal and interest requirements of such bonds.

24 Sec. 6. Section 60-101, Reissue Revised Statutes of
25 Nebraska, is amended to read:

26 60-101 Sections 60-101 to 60-197 and section 10 of
27 this act shall be known and may be cited as the Motor Vehicle

1 Certificate of Title Act.

2 Sec. 7. Section 60-119.01, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 60-119.01 Low-speed vehicle means a four-wheeled motor
5 vehicle that (1) cannot travel whose speed attainable in one mile
6 is more than twenty miles per hour and not more than twenty-five
7 miles per hour on a paved, level surface, (2) whose gross vehicle
8 weight rating is less than three thousand pounds, and (3) that
9 complies with 49 C.F.R. part 571, as such part existed on January
10 1, 2007, or (3) is designated by the manufacturer as an off-road or
11 low-speed vehicle, 2011.

12 Sec. 8. Section 60-123, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 60-123 Motor vehicle means any vehicle propelled by
15 any power other than muscular power. Motor vehicle does not
16 include (1) mopeds, (2) farm tractors, (3) self-propelled equipment
17 designed and used exclusively to carry and apply fertilizer,
18 chemicals, or related products to agricultural soil and crops,
19 agricultural floater-spreader implements, and other implements of
20 husbandry designed for and used primarily for tilling the soil
21 and harvesting crops or feeding livestock, (4) power unit hay
22 grinders or a combination which includes a power unit and a
23 hay grinder when operated without cargo, (5) vehicles which
24 run only on rails or tracks, (6) off-road designed vehicles
25 not authorized by law for use on a highway, including, but
26 not limited to, golf carts, go-carts, riding lawnmowers, garden
27 tractors, all-terrain vehicles, utility-type vehicles, snowmobiles

1 registered or exempt from registration under sections 60-3,207 to
2 60-3,219, and minibikes, (7) road and general-purpose construction
3 and maintenance machinery not designed or used primarily for the
4 transportation of persons or property, including, but not limited
5 to, ditchdigging apparatus, asphalt spreaders, bucket loaders,
6 leveling graders, earthmoving carryalls, power shovels, earthmoving
7 equipment, and crawler tractors, (8) self-propelled chairs used
8 by persons who are disabled, and (9) electric personal assistive
9 mobility devices. ~~7 and (10) low-speed vehicles.~~

10 Sec. 9. Section 60-137, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 60-137 (1) The Motor Vehicle Certificate of Title Act
13 applies to all vehicles as defined in the act, except:

14 (a) Farm trailers;

15 ~~(b) Low-speed vehicles;~~

16 ~~(e) (b) Well-boring apparatus, backhoes, bulldozers, and~~
17 front-end loaders; and

18 ~~(d) (c) Trucks and buses from other jurisdictions~~
19 required to pay registration fees under the Motor Vehicle
20 Registration Act, except a vehicle registered or eligible to be
21 registered as part of a fleet of apportionable vehicles under
22 section 60-3,198.

23 ~~(2) (2)(a) All new all-terrain vehicles and minibikes~~
24 sold on or after January 1, 2004, shall be required to have
25 a certificate of title. An owner of an all-terrain vehicle or
26 minibike sold prior to such date may apply for a certificate of
27 title for such all-terrain vehicle or minibike as provided in rules

1 and regulations of the department.

2 (b) All new low-speed vehicles sold on or after January
3 1, 2012, shall be required to have a certificate of title. An
4 owner of a low-speed vehicle sold prior to such date may apply for
5 a certificate of title for such low-speed vehicle as provided in
6 rules and regulations of the department.

7 (3) An owner of a utility trailer may apply for a
8 certificate of title upon compliance with the Motor Vehicle
9 Certificate of Title Act.

10 (4) (a) Every owner of a manufactured home or mobile home
11 shall obtain a certificate of title for the manufactured home or
12 mobile home prior to affixing it to real estate.

13 (b) If a manufactured home or mobile home has been
14 affixed to real estate and a certificate of title was not issued
15 before it was so affixed, the owner of such manufactured home or
16 mobile home shall apply for and be issued a certificate of title
17 at any time for surrender and cancellation as provided in section
18 60-169.

19 (5) All new utility-type vehicles sold on or after
20 January 1, 2011, shall be required to have a certificate of title.
21 An owner of a utility-type vehicle sold prior to such date may
22 apply for a certificate of title for such utility-type vehicle as
23 provided in rules and regulations of the department.

24 Sec. 10. If a low-speed vehicle does not have a
25 manufacturer's vehicle identification number, the owner of the
26 low-speed vehicle may apply for a certificate of title by
27 presenting a manufacturer's statement of origin for the low-speed

1 vehicle, a statement that an inspection has been conducted on the
2 low-speed vehicle, and a vehicle identification number as described
3 in section 60-148. The certificate of title shall indicate the year
4 of the low-speed vehicle as the year application for title was made
5 and the make of the low-speed vehicle.

6 Sec. 11. Section 60-165, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 60-165 (1) Any security interest in an all-terrain
9 vehicle or minibike perfected pursuant to article 9, Uniform
10 Commercial Code, before, on, or after January 1, 2004, ~~or~~ in a
11 utility-type vehicle so perfected before, on, or after January
12 1, 2011, or in a low-speed vehicle so perfected before, on,
13 or after January 1, 2012, shall continue to be perfected until
14 (a) the financing statement perfecting such security interest is
15 terminated or lapses in the absence of the filing of a continuation
16 statement pursuant to article 9, Uniform Commercial Code, or (b)
17 an all-terrain vehicle, utility-type vehicle, ~~or~~ minibike, or
18 low-speed vehicle certificate of title is issued and a notation of
19 lien is made as provided in section 60-164.

20 (2) Any lien noted on the face of an all-terrain vehicle,
21 utility-type vehicle, ~~or~~ minibike, or low-speed vehicle certificate
22 of title or on an electronic certificate of title record pursuant
23 to subsection (1), (3), ~~or~~ (4), (5), or (6) of this section, on
24 behalf of the holder of a security interest in the all-terrain
25 vehicle, utility-type vehicle, ~~or~~ minibike, or low-speed vehicle
26 which was previously perfected pursuant to article 9, Uniform
27 Commercial Code, shall have priority as of the date such security

1 interest was originally perfected.

2 (3) The holder of a certificate of title for an
3 all-terrain vehicle, utility-type vehicle, ~~or~~ minibike, or
4 low-speed vehicle shall, upon request, surrender the certificate
5 of title to a holder of a previously perfected security interest
6 in the all-terrain vehicle, utility-type vehicle, ~~or~~ minibike, or
7 low-speed vehicle to permit notation of a lien on the certificate
8 of title or on an electronic certificate of title record and shall
9 do such other acts as may be required to permit such notation.

10 (4) If the owner of an all-terrain vehicle or minibike
11 subject to a security interest perfected pursuant to article 9,
12 Uniform Commercial Code, fails or refuses to obtain a certificate
13 of title after January 1, 2004, the security interest holder may
14 obtain a certificate of title in the name of the owner of the
15 all-terrain vehicle or minibike following the procedures of section
16 60-144 and may have a lien noted on the certificate of title or
17 on an electronic certificate of title record pursuant to section
18 60-164.

19 (5) If the owner of a utility-type vehicle subject
20 to a security interest perfected pursuant to article 9, Uniform
21 Commercial Code, fails or refuses to obtain a certificate of title
22 after January 1, 2011, the security interest holder may obtain a
23 certificate of title in the name of the owner of the utility-type
24 vehicle following the procedures of section 60-144 and may have
25 a lien noted on the certificate of title or on an electronic
26 certificate of title record pursuant to section 60-164.

27 (6) If the owner of a low-speed vehicle subject to

1 a security interest perfected pursuant to article 9, Uniform
2 Commercial Code, fails or refuses to obtain a certificate of title
3 after January 1, 2012, the security interest holder may obtain a
4 certificate of title in the name of the owner of the low-speed
5 vehicle following the procedures of section 60-144 and may have
6 a lien noted on the certificate of title or on an electronic
7 certificate of title record pursuant to section 60-164.

8 ~~(6)~~ (7) The assignment, release, or satisfaction of a
9 security interest in an all-terrain vehicle, utility-type vehicle,
10 ~~or minibike, or low-speed vehicle~~ shall be governed by the laws
11 under which it was perfected.

12 Sec. 12. Section 60-301, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 60-301 Sections 60-301 to 60-3,222 and sections 16 and 22
15 of this act shall be known and may be cited as the Motor Vehicle
16 Registration Act.

17 Sec. 13. Section 60-306, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 60-306 Alternative fuel has the same meaning as in
20 ~~section 66-686.~~ includes electricity, solar power, and any other
21 source of energy not otherwise taxed under the motor fuel laws as
22 defined in section 66-712 which is used to power a motor vehicle.
23 Alternative fuel does not include motor vehicle fuel as defined
24 in section 66-482, diesel fuel as defined in section 66-482, or
25 compressed fuel as defined in section 66-6,100.

26 Sec. 14. Section 60-336.01, Reissue Revised Statutes of
27 Nebraska, is amended to read:

1 60-336.01 Low-speed vehicle means a four-wheeled motor
2 vehicle ~~that~~ (1) ~~cannot travel~~ whose speed attainable in one mile
3 is more than twenty miles per hour and not more than twenty-five
4 miles per hour on a paved, level surface, (2) whose gross vehicle
5 weight rating is less than three thousand pounds, and (3) that
6 complies with 49 C.F.R. part 571, as such part existed on January
7 1, 2007, ~~or (3) is designated by the manufacturer as an off-road or~~
8 ~~low-speed vehicle, 2011.~~

9 Sec. 15. Section 60-339, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 60-339 Motor vehicle means any vehicle propelled by
12 any power other than muscular power. Motor vehicle does not
13 include (1) mopeds, (2) farm tractors, (3) self-propelled equipment
14 designed and used exclusively to carry and apply fertilizer,
15 chemicals, or related products to agricultural soil and crops,
16 agricultural floater-spreader implements, and other implements of
17 husbandry designed for and used primarily for tilling the soil
18 and harvesting crops or feeding livestock, (4) power unit hay
19 grinders or a combination which includes a power unit and a
20 hay grinder when operated without cargo, (5) vehicles which
21 not authorized by law for use on a highway, including, but
22 not limited to, golf carts, go-carts, riding lawnmowers, garden
23 tractors, all-terrain vehicles, utility-type vehicles, snowmobiles
24 registered or exempt from registration under sections 60-3,207 to
25 60-3,219, and minibikes, (7) road and general-purpose construction
26 and maintenance machinery not designed or used primarily for the
27

1 transportation of persons or property, including, but not limited
2 to, ditchdigging apparatus, asphalt spreaders, bucket loaders,
3 leveling graders, earthmoving carryalls, power shovels, earthmoving
4 equipment, and crawler tractors, (8) self-propelled chairs used
5 by persons who are disabled, and (9) electric personal assistive
6 mobility devices. ~~and (10) low-speed vehicles.~~

7 Sec. 16. For the registration of every low-speed vehicle,
8 the fee shall be fifteen dollars.

9 Sec. 17. Section 60-386, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 60-386 Each new application shall contain, in addition
12 to other information as may be required by the department, the
13 name and residential and mailing address of the applicant and
14 a description of the motor vehicle or trailer, including the
15 color, the manufacturer, the identification number, and the weight
16 of the motor vehicle or trailer required by the Motor Vehicle
17 Registration Act. With the application the applicant shall pay the
18 proper registration fee and shall state whether the motor vehicle
19 is propelled by alternative fuel and, if alternative fuel, the
20 type of fuel. The form shall also contain a notice that bulk
21 fuel purchasers may be subject to federal excise tax liability.
22 The department shall prescribe a form, containing the notice, for
23 supplying the information for motor vehicles to be registered. The
24 county treasurer or designated county official shall include the
25 form in each mailing made pursuant to section 60-3,186. ~~The county~~
26 ~~treasurer or designated county official or his or her agent shall~~
27 ~~notify the Motor Fuel Tax Enforcement and Collection Division of~~

1 the Department of Revenue whenever a motor vehicle powered by an
2 alternative fuel is registered. The notification shall include the
3 name and address of the registrant, the date of registration, the
4 type of motor vehicle registered, and the type of alternative fuel
5 used to propel the motor vehicle as indicated on the registration
6 application.

7 Sec. 18. Section 60-3,100, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 60-3,100 (1) The department shall issue to every person
10 whose motor vehicle or trailer is registered fully reflectorized
11 license plates upon which shall be displayed (a) the registration
12 number consisting of letters and numerals assigned to such motor
13 vehicle or trailer in figures not less than two and one-half inches
14 nor more than three inches in height and (b) also the word Nebraska
15 suitably lettered so as to be attractive. Two license plates shall
16 be issued for every motor vehicle, except that one plate shall
17 be issued for dealers, motorcycles, minitrucks, truck-tractors,
18 trailers, buses, and apportionable vehicles. The license plates
19 shall be of a color designated by the director. The color of the
20 plates shall be changed each time the license plates are changed.
21 Each time the license plates are changed, the director shall
22 secure competitive bids for materials pursuant to sections 81-145
23 to 81-162. Motorcycle, minitruck, low-speed vehicle, and trailer
24 license plate letters and numerals may be one-half the size of
25 those required in this section.

26 (2) When two license plates are issued, one shall be
27 prominently displayed at all times on the front and one on the

1 rear of the registered motor vehicle or trailer. When only one
2 plate is issued, it shall be prominently displayed on the rear of
3 the registered motor vehicle or trailer. When only one plate is
4 issued for motor vehicles registered pursuant to section 60-3,198
5 and truck-tractors, it shall be prominently displayed on the front
6 of the apportionable vehicle.

7 Sec. 19. Section 60-3,113, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 60-3,113 (1) The department shall, without the payment of
10 any fee except the taxes and fees required by sections ~~60-3,100,~~
11 60-3,102, 60-3,185, and 60-3,190 and section 22 of this act, issue
12 license plates for one motor vehicle not used for hire and a
13 license plate for one motorcycle not used for hire to:

14 (a) Any permanently handicapped or disabled person as
15 defined in section 18-1738 or his or her parent, legal guardian,
16 foster parent, or agent upon application and proof of a permanent
17 handicap or disability; or

18 (b) A trust which owns the motor vehicle or motorcycle if
19 a designated beneficiary of the trust qualifies under subdivision
20 (a) of this subsection.

21 Beginning January 1, 2005, an application and proof
22 of disability in the form and with the information required by
23 section 18-1738 shall be filed before license plates are issued or
24 reissued.

25 (2) The license plate or plates shall carry the
26 internationally accepted wheelchair symbol, which symbol is a
27 representation of a person seated in a wheelchair surrounded by a

1 border six units wide by seven units high, and such other letters
2 or numbers as the director prescribes. Such license plate or plates
3 shall be used by such person in lieu of the usual license plate
4 or plates.

5 (3) The department shall compile and maintain a registry
6 of the names, addresses, and license numbers of all persons who
7 obtain special license plates pursuant to this section and all
8 persons who obtain a handicapped or disabled parking permit as
9 described in section 18-1739.

10 Sec. 20. Section 60-3,187, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 60-3,187 (1) The motor vehicle tax schedules are set out
13 in this section.

14 (2) The motor vehicle tax shall be calculated by
15 multiplying the base tax times the fraction which corresponds
16 to the age category of the vehicle as shown in the following table:

17 YEAR	FRACTION
18 First	1.00
19 Second	0.90
20 Third	0.80
21 Fourth	0.70
22 Fifth	0.60
23 Sixth	0.51
24 Seventh	0.42
25 Eighth	0.33
26 Ninth	0.24
27 Tenth and Eleventh	0.15
28 Twelfth and Thirteenth	0.07

1 Fourteenth and older 0.00

2 (3) The base tax shall be:

3 (a) Automobiles and motorcycles - An amount determined
4 using the following table:

5 Value when new	Base tax
6 Up to \$3,999	\$ 25
7 \$4,000 to \$5,999	35
8 \$6,000 to \$7,999	45
9 \$8,000 to \$9,999	60
10 \$10,000 to \$11,999	100
11 \$12,000 to \$13,999	140
12 \$14,000 to \$15,999	180
13 \$16,000 to \$17,999	220
14 \$18,000 to \$19,999	260
15 \$20,000 to \$21,999	300
16 \$22,000 to \$23,999	340
17 \$24,000 to \$25,999	380
18 \$26,000 to \$27,999	420
19 \$28,000 to \$29,999	460
20 \$30,000 to \$31,999	500
21 \$32,000 to \$33,999	540
22 \$34,000 to \$35,999	580
23 \$36,000 to \$37,999	620
24 \$38,000 to \$39,999	660
25 \$40,000 to \$41,999	700
26 \$42,000 to \$43,999	740
27 \$44,000 to \$45,999	780
28 \$46,000 to \$47,999	820

1	\$48,000 to \$49,999	860
2	\$50,000 to \$51,999	900
3	\$52,000 to \$53,999	940
4	\$54,000 to \$55,999	980
5	\$56,000 to \$57,999	1,020
6	\$58,000 to \$59,999	1,060
7	\$60,000 to \$61,999	1,100
8	\$62,000 to \$63,999	1,140
9	\$64,000 to \$65,999	1,180
10	\$66,000 to \$67,999	1,220
11	\$68,000 to \$69,999	1,260
12	\$70,000 to \$71,999	1,300
13	\$72,000 to \$73,999	1,340
14	\$74,000 to \$75,999	1,380
15	\$76,000 to \$77,999	1,420
16	\$78,000 to \$79,999	1,460
17	\$80,000 to \$81,999	1,500
18	\$82,000 to \$83,999	1,540
19	\$84,000 to \$85,999	1,580
20	\$86,000 to \$87,999	1,620
21	\$88,000 to \$89,999	1,660
22	\$90,000 to \$91,999	1,700
23	\$92,000 to \$93,999	1,740
24	\$94,000 to \$95,999	1,780
25	\$96,000 to \$97,999	1,820
26	\$98,000 to \$99,999	1,860
27	\$100,000 and over	1,900
28	(b) Assembled automobiles - \$60	
29	(c) Assembled motorcycles - \$25	

- 1 (d) Cabin trailers, up to one thousand pounds - \$10
- 2 (e) Cabin trailers, one thousand pounds and over and less
3 than two thousand pounds - \$25
- 4 (f) Cabin trailers, two thousand pounds and over - \$40
- 5 (g) Recreational vehicles, less than eight thousand
6 pounds - \$160
- 7 (h) Recreational vehicles, eight thousand pounds and over
8 and less than twelve thousand pounds - \$410
- 9 (i) Recreational vehicles, twelve thousand pounds and
10 over - \$860
- 11 (j) Assembled recreational vehicles and buses shall
12 follow the schedules for body type and registered weight
- 13 (k) Trucks - Over seven tons and less than ten tons -
14 \$360
- 15 (l) Trucks - Ten tons and over and less than thirteen
16 tons - \$560
- 17 (m) Trucks - Thirteen tons and over and less than sixteen
18 tons - \$760
- 19 (n) Trucks - Sixteen tons and over and less than
20 twenty-five tons - \$960
- 21 (o) Trucks - Twenty-five tons and over - \$1,160
- 22 (p) Buses - \$360
- 23 (q) Trailers other than semitrailers - \$10
- 24 (r) Semitrailers - \$110
- 25 (s) Minitrucks - \$50
- 26 (t) Low-speed vehicles - \$50
- 27 (4) For purposes of subsection (3) of this section,

1 truck means all trucks and combinations of trucks except those
2 trucks, trailers, or combinations thereof registered under section
3 60-3,198, and the tax is based on the gross vehicle weight rating
4 as reported by the manufacturer.

5 (5) Current model year vehicles are designated as
6 first-year motor vehicles for purposes of the schedules.

7 (6) When a motor vehicle is registered which is newer
8 than the current model year by the manufacturer's designation, the
9 motor vehicle is subject to the initial motor vehicle tax in the
10 first registration period and ninety-five percent of the initial
11 motor vehicle tax in the second registration period.

12 (7) Assembled cabin trailers, assembled recreational
13 vehicles, and assembled buses shall be designated as sixth-year
14 motor vehicles in their first year of registration for purposes of
15 the schedules.

16 (8) When a motor vehicle is registered which is required
17 to have a title branded as previous salvage pursuant to section
18 60-175, the motor vehicle tax shall be reduced by twenty-five
19 percent.

20 Sec. 21. Section 60-3,190, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 60-3,190 (1) A motor vehicle fee is imposed on all motor
23 vehicles registered for operation in this state. An owner of a
24 motor vehicle which is exempt from the imposition of a motor
25 vehicle tax pursuant to section 60-3,185 shall also be exempt from
26 the imposition of the motor vehicle fee imposed pursuant to this
27 section.

1 (2) The county treasurer or designated county official
2 shall annually determine the motor vehicle fee on each motor
3 vehicle registered in the county based on the age of the motor
4 vehicle pursuant to this section and cause a notice of the amount
5 of the fee to be mailed to the registrant at the address shown upon
6 his or her registration certificate. The notice shall be printed
7 on a form prescribed by the department, shall be combined with the
8 notice of the motor vehicle tax, and shall be mailed on or before
9 the first day of the last month of the registration period.

10 (3) The motor vehicle fee schedules are set out in
11 this subsection and subsection (4) of this section. Except for
12 automobiles with a value when new of less than \$20,000, and for
13 assembled automobiles, the fee shall be calculated by multiplying
14 the base fee times the fraction which corresponds to the age
15 category of the automobile as shown in the following table:

16 YEAR	FRACTION
17 First through fifth	1.00
18 Sixth through tenth	.70
19 Eleventh and over	.35

20 (4) The base fee shall be:

21 (a) Automobiles, with a value when new of less than
22 \$20,000, and assembled automobiles - \$5

23 (b) Automobiles, with a value when new of \$20,000 through
24 \$39,999 - \$20

25 (c) Automobiles, with a value when new of \$40,000 or more
26 - \$30

27 (d) Motorcycles - \$10

- 1 (e) Recreational vehicles and cabin trailers - \$10
- 2 (f) Trucks over seven tons and buses - \$30
- 3 (g) Trailers other than semitrailers - \$10
- 4 (h) Semitrailers - \$30
- 5 (i) Minitrucks - \$10-
- 6 (j) Low-speed vehicles - \$10.

7 (5) The motor vehicle tax, motor vehicle fee, and
8 registration fee shall be paid to the county treasurer or
9 designated official prior to the registration of the motor vehicle
10 for the following registration period. After retaining one percent
11 of the motor vehicle fee collected for costs, the remaining
12 proceeds shall be remitted to the State Treasurer for credit to
13 the Motor Vehicle Fee Fund. The State Treasurer shall return funds
14 from the Motor Vehicle Fee Fund remitted by a county treasurer or
15 designated county official which are needed for refunds or credits
16 authorized by law.

17 (6) (a) The Motor Vehicle Fee Fund is created. On or
18 before the last day of each calendar quarter, the State Treasurer
19 shall distribute all funds in the Motor Vehicle Fee Fund as
20 follows: (i) Fifty percent to the county treasurer of each county,
21 amounts in the same proportion as the most recent allocation
22 received by each county from the Highway Allocation Fund; and
23 (ii) fifty percent to the treasurer of each municipality, amounts
24 in the same proportion as the most recent allocation received by
25 each municipality from the Highway Allocation Fund. Any money in
26 the fund available for investment shall be invested by the state
27 investment officer pursuant to the Nebraska Capital Expansion Act

1 and the Nebraska State Funds Investment Act.

2 (b) Funds from the Motor Vehicle Fee Fund shall be
3 considered local revenue available for matching state sources.

4 (c) All receipts by counties and municipalities from the
5 Motor Vehicle Fee Fund shall be used for road, bridge, and street
6 purposes.

7 (7) For purposes of subdivisions (4)(a), (b), (c), and
8 (f) of this section, automobiles or trucks includes all trucks
9 and combinations of trucks or truck-tractors, except those trucks,
10 trailers, or semitrailers registered under section 60-3,198, and
11 the fee is based on the gross vehicle weight rating as reported by
12 the manufacturer.

13 (8) Current model year vehicles are designated as
14 first-year motor vehicles for purposes of the schedules.

15 (9) When a motor vehicle is registered which is newer
16 than the current model year by the manufacturer's designation, the
17 motor vehicle is subject to the initial motor vehicle fee for six
18 registration periods.

19 (10) Assembled vehicles other than assembled automobiles
20 shall follow the schedules for the motor vehicle body type.

21 Sec. 22. In addition to any other fee required under
22 the Motor Vehicle Registration Act, a fee for registration of each
23 motor vehicle powered by an alternative fuel shall be charged. The
24 fee shall be seventy-five dollars.

25 Sec. 23. Section 60-471, Reissue Revised Statutes of
26 Nebraska, is amended to read:

27 60-471 Motor vehicle means all vehicles propelled by any

1 power other than muscular power. Motor vehicle does not include
2 (1) self-propelled chairs used by persons who are disabled, (2)
3 farm tractors, (3) farm tractors used occasionally outside general
4 farm usage, (4) road rollers, (5) vehicles which run only on rails
5 or tracks, (6) electric personal assistive mobility devices as
6 defined in section 60-618.02, and (7) off-road designed vehicles
7 not authorized by law for use on a highway, including, but not
8 limited to, golf carts, go-carts, riding lawn mowers, garden
9 tractors, all-terrain vehicles and utility-type vehicles as defined
10 in section 60-6,355, minibikes as defined in section 60-636, and
11 snowmobiles as defined in section 60-663.

12 Sec. 24. Section 60-501, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 60-501 For purposes of the Motor Vehicle Safety
15 Responsibility Act, unless the context otherwise requires:

- 16 (1) Department means Department of Motor Vehicles;
- 17 (2) Judgment means any judgment which shall have become
18 final by the expiration of the time within which an appeal might
19 have been perfected without being appealed, or by final affirmation
20 on appeal, rendered by a court of competent jurisdiction of any
21 state or of the United States, (a) upon a cause of action arising
22 out of the ownership, maintenance, or use of any motor vehicle for
23 damages, including damages for care and loss of services, because
24 of bodily injury to or death of any person or for damages because
25 of injury to or destruction of property, including the loss of
26 use thereof, or (b) upon a cause of action on an agreement of
27 settlement for such damages;

1 (3) License means any license issued to any person under
2 the laws of this state pertaining to operation of a motor vehicle
3 within this state;

4 (4) Low-speed vehicle means a four-wheeled motor vehicle
5 (a) whose speed attainable in one mile is more than twenty miles
6 per hour and not more than twenty-five miles per hour on a paved,
7 level surface, (b) whose gross vehicle weight rating is less than
8 three thousand pounds, and (c) that complies with 49 C.F.R. part
9 571, as such part existed on January 1, 2011;

10 ~~(4)~~ (5) Minitruck means a foreign-manufactured import
11 vehicle or domestic-manufactured vehicle which (a) is powered by
12 an internal combustion engine with a piston or rotor displacement
13 of one thousand cubic centimeters or less, (b) is sixty-seven
14 inches or less in width, (c) has a dry weight of four thousand
15 two hundred pounds or less, (d) travels on four or more tires,
16 (e) has a top speed of approximately fifty-five miles per hour,
17 (f) is equipped with a bed or compartment for hauling, (g)
18 has an enclosed passenger cab, (h) is equipped with headlights,
19 taillights, turnsignals, windshield wipers, a rearview mirror,
20 and an occupant protection system, and (i) has a four-speed,
21 five-speed, or automatic transmission;

22 ~~(5)~~ (6) Motor vehicle means any self-propelled vehicle
23 which is designed for use upon a highway, including trailers
24 designed for use with such vehicles, ~~and minitrucks, and low-speed~~
25 vehicles. Motor vehicle does not include (a) mopeds as defined
26 in section 60-637, (b) traction engines, (c) road rollers, (d)
27 farm tractors, (e) tractor cranes, (f) power shovels, (g) well

1 drillers, (h) every vehicle which is propelled by electric power
2 obtained from overhead wires but not operated upon rails, (i)
3 electric personal assistive mobility devices as defined in section
4 60-618.02, and (j) off-road designed vehicles, including, but
5 not limited to, golf carts, go-carts, riding lawnmowers, garden
6 tractors, all-terrain vehicles and utility-type vehicles as defined
7 in section 60-6,355, minibikes as defined in section 60-636, and
8 snowmobiles as defined in section 60-663;

9 ~~(6)~~ (7) Nonresident means every person who is not a
10 resident of this state;

11 ~~(7)~~ (8) Nonresident's operating privilege means the
12 privilege conferred upon a nonresident by the laws of this state
13 pertaining to the operation by him or her of a motor vehicle or the
14 use of a motor vehicle owned by him or her in this state;

15 ~~(8)~~ (9) Operator means every person who is in actual
16 physical control of a motor vehicle;

17 ~~(9)~~ (10) Owner means a person who holds the legal title
18 of a motor vehicle, or in the event (a) a motor vehicle is the
19 subject of an agreement for the conditional sale or lease thereof
20 with the right of purchase upon performance of the conditions
21 stated in the agreement and with an immediate right of possession
22 vested in the conditional vendee or lessee or (b) a mortgagor of a
23 vehicle is entitled to possession, then such conditional vendee or
24 lessee or mortgagor shall be deemed the owner for the purposes of
25 the act;

26 ~~(10)~~ (11) Person means every natural person, firm,
27 partnership, limited liability company, association, or

1 corporation;

2 ~~(11)~~ (12) Proof of financial responsibility means
3 evidence of ability to respond in damages for liability, on account
4 of accidents occurring subsequent to the effective date of such
5 proof, arising out of the ownership, maintenance, or use of a
6 motor vehicle, (a) in the amount of twenty-five thousand dollars
7 because of bodily injury to or death of one person in any one
8 accident, (b) subject to such limit for one person, in the amount
9 of fifty thousand dollars because of bodily injury to or death of
10 two or more persons in any one accident, and (c) in the amount of
11 twenty-five thousand dollars because of injury to or destruction of
12 property of others in any one accident;

13 ~~(12)~~ (13) Registration means registration certificate or
14 certificates and registration plates issued under the laws of this
15 state pertaining to the registration of motor vehicles;

16 ~~(13)~~ (14) State means any state, territory, or possession
17 of the United States, the District of Columbia, or any province of
18 the Dominion of Canada; and

19 ~~(14)~~ (15) The forfeiture of bail, not vacated, or of
20 collateral deposited to secure an appearance for trial shall be
21 regarded as equivalent to conviction of the offense charged.

22 Sec. 25. Section 60-520, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 60-520 Judgments in excess of the amounts specified in
25 subdivision ~~(11)~~ (12) of section 60-501 shall, for the purpose
26 of the Motor Vehicle Safety Responsibility Act only, be deemed
27 satisfied when payments in the amounts so specified have been

1 credited thereon. Payments made in settlement of any claims because
2 of bodily injury, death, or property damage arising from a motor
3 vehicle accident shall be credited in reduction of the respective
4 amounts so specified.

5 Sec. 26. Section 60-547, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 60-547 Proof of financial responsibility may be evidenced
8 by the bond of a surety company duly authorized to transact
9 business within this state, or a bond with at least two individual
10 sureties who each own real estate within this state, which real
11 estate shall be scheduled in the bond approved by a judge of a
12 court of record. The bond shall be conditioned for the payment of
13 the amounts specified in subdivision ~~(11)~~ (12) of section 60-501.
14 It shall be filed with the department and shall not be cancelable
15 except after ten days' written notice to the department. Such bond
16 shall constitute a lien in favor of the state upon the real estate
17 so scheduled of any surety, which lien shall exist in favor of any
18 holder of a final judgment against the person who has filed such
19 bond, for damages, including damages for care and loss of services,
20 because of bodily injury to or death of any person, or for damages
21 because of injury to or destruction of property, including the loss
22 of use thereof, resulting from the ownership, maintenance, use, or
23 operation of a motor vehicle after such bond was filed, upon the
24 filing of notice to that effect by the department in the office of
25 the register of deeds of the county where such real estate shall be
26 located.

27 Sec. 27. Section 60-601, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 60-601 Sections 60-601 to 60-6,379 and sections 29 and 30
3 of this act shall be known and may be cited as the Nebraska Rules
4 of the Road.

5 Sec. 28. Section 60-605, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 60-605 For purposes of the Nebraska Rules of the Road,
8 the definitions found in sections 60-606 to 60-676 and section 29
9 of this act shall be used.

10 Sec. 29. Low-speed vehicle means a four-wheeled motor
11 vehicle (1) whose speed attainable in one mile is more than twenty
12 miles per hour and not more than twenty-five miles per hour on a
13 paved, level surface, (2) whose gross vehicle weight rating is less
14 than three thousand pounds, and (3) that complies with 49 C.F.R.
15 part 571, as such part existed on January 1, 2011.

16 Sec. 30. A low-speed vehicle may be operated on any
17 highway on which the speed limit is not more than thirty-five miles
18 per hour. A low-speed vehicle may cross a highway on which the
19 speed limit is more than thirty-five miles per hour. Nothing in
20 this section shall prevent a county, city, or village from adopting
21 more stringent ordinances governing low-speed vehicle operation if
22 the governing body of the county, city, or village determines that
23 such ordinances are necessary in the interest of public safety.
24 Any person operating a low-speed vehicle as authorized under
25 this section shall have a valid Class O operator's license and
26 shall have liability insurance coverage for the low-speed vehicle.
27 The Department of Roads may prohibit the operation of low-speed

1 vehicles on any highway under its jurisdiction if it determines
2 that the prohibition is necessary in the interest of public safety.

3 Sec. 31. Section 60-6,348, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 60-6,348 Minibikes and all off-road designed vehicles not
6 authorized by law for use on a highway, including, but not limited
7 to, golf carts, go-carts, riding lawnmowers, garden tractors, and
8 snowmobiles, shall be exempt from the provisions of sections 60-678
9 and 60-6,351 to 60-6,353 and section 30 of this act during any
10 public emergency or while being used in parades by regularly
11 organized units of any recognized charitable, social, educational,
12 or community service organization.

13 Sec. 32. Section 60-6,349, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 60-6,349 All minibikes and similar two-wheeled,
16 three-wheeled, and four-wheeled miniature vehicles offered for sale
17 in this state shall bear the following notice to the customer and
18 user: This vehicle as manufactured or sold is for off-road use
19 only. This section shall not apply to a low-speed vehicle, as
20 applicable to its design, or to an electric personal assistive
21 mobility device.

22 Sec. 33. Section 66-712, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 66-712 For purposes of ~~Chapter 66,~~ articles 4, 5, 6,
25 and 14, the Compressed Fuel Tax Act, the International Fuel Tax
26 Agreement Act, and sections 66-482 to 66-4,149, 66-501 to 66-531,
27 and ~~sections~~ 66-712 to 66-737:

1 (1) Department means the Motor Fuel Tax Enforcement
2 and Collection Division of the Department of Revenue, except
3 that for purposes of enforcement of ~~Chapter 66,~~ article 14, the
4 International Fuel Tax Agreement Act, department means the Division
5 of Motor Carrier Services of the Department of Motor Vehicles;

6 (2) Motor fuel means any fuel defined as motor vehicle
7 fuel in section 66-482, any fuel defined as diesel fuel in
8 section 66-482, and any fuel defined as compressed fuel in section
9 66-6,100;

10 (3) Motor fuel laws means the ~~provisions of Chapter 66,~~
11 ~~articles 4, 5, and 6~~ Compressed Fuel Tax Act and sections 66-482 to
12 66-4,149, 66-501 to 66-531, and sections 66-712 to 66-737, except
13 that for purposes of enforcement of ~~Chapter 66,~~ article 14, the
14 International Fuel Tax Agreement Act, motor fuel laws means the
15 provisions of ~~Chapter 66,~~ article 14, the International Fuel Tax
16 Agreement Act, and sections 66-712 to 66-737; and

17 (4) Person means any individual, firm, partnership,
18 limited liability company, company, agency, association,
19 corporation, state, county, municipality, or other political
20 subdivision. Whenever a fine, imprisonment, or both are prescribed
21 or imposed in sections 66-712 to 66-737, the word person as applied
22 to a partnership, a limited liability company, or an association
23 means the partners or members thereof.

24 Sec. 34. Section 66-738, Reissue Revised Statutes of
25 Nebraska, is amended to read:

26 66-738 The Motor Fuel Tax Enforcement and Collection
27 Division is hereby created within the Department of Revenue. The

1 division shall be funded by a separate appropriation program within
2 the department. All provisions of ~~Chapter 66~~, articles ~~4~~, ~~5~~, ~~6~~, and
3 ~~12~~, and sections ~~66-712 to 66-737~~ and the provisions of Chapter
4 ~~3~~, article ~~1~~, and Chapter ~~66~~, article ~~15~~, the Compressed Fuel
5 Tax Act, the Petroleum Release Remedial Action Act, the State
6 Aeronautics Department Act, and sections 66-482 to 66-4,149, 66-501
7 to 66-531, and 66-712 to 66-737, pertaining to the Department of
8 Revenue, the Tax Commissioner, or the division, shall be entirely
9 and separately undertaken and enforced by the division, except
10 that the division may utilize services provided by other programs
11 of the Department of Revenue in functional areas known on July
12 1, 1991, as the budget subprograms designated revenue operations
13 and administration. Appropriations for the division that are used
14 to fund costs allocated for such functional operations shall be
15 expended by the division in an appropriate pro rata share and
16 shall be subject to biennial audit by the Auditor of Public
17 Accounts, which audit shall be provided to the budget division
18 of the Department of Administrative Services and the Legislative
19 Fiscal Analyst by October 1 of each even-numbered year. Audit
20 information useful to other divisions of the Department of Revenue
21 may be shared by the Motor Fuel Tax Enforcement and Collection
22 Division with the other divisions of the department and the
23 Division of Motor Carrier Services of the Department of Motor
24 Vehicles, but audits shall not be considered as a functional
25 operation for purposes of this section. Except for staff performing
26 in functional areas, staff funded from the separate appropriation
27 program shall only be utilized to carry out the provisions of such

1 ~~articles~~ acts and sections. The auditors and field investigators
2 in the Motor Fuel Tax Enforcement and Collection Division shall be
3 adequately trained for the purposes of motor fuel tax enforcement
4 and collection. The Tax Commissioner shall hire for or assign to
5 the division sufficient staff to carry out the responsibility of
6 the division for the enforcement of the motor fuel laws.

7 Funds appropriated to the division may also be used to
8 contract with other public agencies or private entities to aid in
9 the issuance of motor fuel delivery permit numbers as provided in
10 subsection (2) of section 66-503, and such contracted funds shall
11 only be used for such purpose. The amount of any contracts entered
12 into pursuant to this section shall be appropriated and accounted
13 for in a separate budget subprogram of the division.

14 Sec. 35. Section 66-1405, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 66-1405 The amount of the tax imposed and collected
17 on behalf of this state under an agreement shall be determined
18 as provided in ~~Chapter 66,~~ articles 4 and 6. the Compressed
19 Fuel Tax Act and sections 66-482 to 66-4,149. The Department of
20 Revenue in administering ~~such articles~~ the Compressed Fuel Tax
21 Act and sections 66-482 to 66-4,149 shall provide information and
22 assistance to the director regarding the amount of tax imposed and
23 collected from time to time as may be necessary. The amount of
24 tax due under an agreement may be collected by setoff against any
25 state income tax refund due to the taxpayer pursuant to sections
26 77-27,210 to 77-27,221.

27 Sec. 36. Section 77-1330, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 77-1330 (1) The Property Tax Administrator and Tax
3 Commissioner shall prepare, issue, and annually revise guides
4 for county assessors in the form of property tax laws,
5 rules, regulations, manuals, and directives. The Property Tax
6 Administrator and Tax Commissioner may issue such directives
7 without the necessity of compliance with the terms of the
8 Administrative Procedure Act relating to the promulgation of rules
9 and regulations. The assessment and appraisal function performed
10 by counties shall comply with the standards, and county assessors
11 shall continually use the materials in the performance of their
12 duties. The standards shall not require the implementation of a
13 specific computer software or hardware system if the existing
14 software or system produces data and reports in compliance with
15 the standards.

16 (2) The Property Tax Administrator, or his or her agent
17 or representative, may examine or cause to have examined any
18 books, papers, records, or memoranda of any county relating to
19 the assessment of property to determine compliance with the laws,
20 rules, regulations, manuals, and directives described in subsection
21 (1) of this section. Such production of records shall not include
22 the photocopying of records between January 1 and April 1. Failure
23 to provide such records to the Property Tax Administrator may
24 constitute grounds for the suspension of the assessor's certificate
25 of any county assessor who willfully fails to make requested
26 records available to the Property Tax Administrator.

27 (3) After an examination the Property Tax Administrator

1 shall provide a written report of the results to the county
2 assessor and county board. If the examination indicates a failure
3 to meet the standards contained in the laws, rules, regulations,
4 manuals, and directives, the Property Tax Administrator shall, in
5 the report, set forth the facts and cause of such failures as well
6 as corrective measures the county or county assessor may implement
7 to correct those failures.

8 (4) After the issuance of the report of the results of
9 the examination, the Property Tax Administrator may seek to order a
10 county or county assessor to take corrective measures to remedy any
11 failure to comply with the materials described in subsection (1)
12 of this section. Such corrective orders may only be issued after
13 written notice and a hearing before the Tax Commissioner conducted
14 at least ten days after the issuance of the written notice of
15 hearing. The performance of such corrective measures shall be
16 implemented by the county to which the order is issued. If the
17 county fails to implement such corrective measures, the Property
18 Tax Administrator may seek to suspend the assessment function of
19 the county under the terms of subsection (5) of this section and
20 shall implement the corrective measures pursuant to subsection (6)
21 of this section. The performance of such corrective measures shall
22 be a charge on the county, and upon completion, the Property Tax
23 Administrator shall notify the county board of the cost and make
24 demand for such cost. If payment is not received within one hundred
25 twenty days after the start of the next fiscal year, the Tax
26 Commissioner shall report such fact to the State Treasurer. The
27 State Treasurer shall immediately make payment to the Department

1 of Revenue for the costs incurred by the department for such
2 corrective measures. The payment shall be made out of any money to
3 which such county may be entitled under the Compressed Fuel Tax
4 Act, Chapter 77, articles 27 and 35, and Chapter 66, articles 4 and
5 6- sections 66-482 to 66-4,149.

6 (5) If, within one year from the service of the order,
7 the measures in the corrective order have not been taken, the Tax
8 Commissioner (a) may, at any time during the continuance of such
9 failure, issue an order requiring the county assessor and county
10 board to show cause why the authority of the county with respect to
11 assessments or any matter related thereto should not be suspended,
12 (b) shall set a time and place at which the Tax Commissioner or
13 his or her representative shall hear the county assessor and county
14 board on the question of compliance by the county assessor or
15 county with the laws, rules, regulations, manuals, directives, or
16 corrective orders described in this section, and (c) after such
17 hearing shall determine whether and to what extent the assessment
18 function of the county shall be so suspended. Such hearing shall
19 be held at least ten days after the issuance of such notice in the
20 county.

21 (6) During the continuance of a suspension pursuant to
22 subsection (5) of this section, the Property Tax Administrator
23 shall succeed to the authority and duties from which the county
24 has been suspended and shall exercise and perform the same. Such
25 exercise and performance shall be a charge on the suspended county.
26 The suspension shall continue until the Tax Commissioner finds that
27 the conditions responsible for the failure to meet the minimum

1 standards contained in the laws, rules, regulations, manuals, and
2 directives have been corrected.

3 (7) The Property Tax Administrator, subject to rules
4 and regulations to be published and furnished to every county
5 assessor and county board, shall have the power to petition the
6 Tax Commissioner to invalidate the certificate of any assessor
7 or deputy assessor who willfully fails or refuses to diligently
8 perform his or her duties in accordance with the laws, rules,
9 regulations, manuals, and orders issued by the Tax Commissioner
10 governing the assessment of property and the duties of each
11 assessor and deputy assessor. No certificate shall be revoked
12 or suspended except after notice and a hearing before the Tax
13 Commissioner or his or her designee. Such hearing shall be held at
14 least ten days after the issuance of such notice in the county.
15 Prior to revocation, a one-year probationary period, subject to
16 oversight by the Tax Commissioner, shall be imposed. At the end of
17 the one-year probationary period, a second hearing shall be held.
18 If assessment practices have improved, the probationary period
19 shall end and no revocation shall be made. If assessment practices
20 have not improved, the assessor certificate shall be revoked. If
21 during the probationary period, the assessor continues to willfully
22 fail or refuse to diligently perform his or her duties, the Tax
23 Commissioner may immediately hold the second hearing. If the county
24 assessor certificate of a person serving as assessor or deputy
25 assessor is revoked, such person shall be removed from office by
26 the Tax Commissioner, the office shall be declared vacant, and such
27 person shall not be eligible to hold that office for a period of

1 five years after the date of removal. The Tax Commissioner shall
2 mail a copy of his or her written order to the affected party
3 within seven days after the date of the order.

4 (8) All hearings described in this section shall be
5 governed by the Administrative Procedure Act. Any county aggrieved
6 by a determination of the Tax Commissioner after a hearing pursuant
7 to subsections (4) and (5) of this section or alleging that
8 its suspension is no longer justified or any assessor or deputy
9 assessor whose county assessor certificate has been revoked may
10 appeal within thirty days after the date of the written order of
11 the Tax Commissioner to the Tax Equalization and Review Commission
12 in accordance with section 77-5013.

13 Sec. 37. This act becomes operative on January 1, 2012.

14 Sec. 38. Original sections 14-3,113, 39-2215, 39-2215.01,
15 39-2216, 60-101, 60-119.01, 60-123, 60-137, 60-165, 60-301, 60-306,
16 60-336.01, 60-339, 60-386, 60-3,100, 60-3,113, 60-3,187, 60-3,190,
17 60-471, 60-501, 60-520, 60-547, 60-601, 60-605, 60-6,348, 60-6,349,
18 66-712, 66-738, 66-1405, and 77-1330, Reissue Revised Statutes
19 of Nebraska, and section 23-187, Revised Statutes Cumulative
20 Supplement, 2010, are repealed.

21 Sec. 39. The following sections are outright repealed:
22 Sections 66-684, 66-685, 66-686, 66-687, 66-688, 66-691, 66-694,
23 and 66-695, Reissue Revised Statutes of Nebraska.