

LEGISLATIVE BILL 530

Approved by the Governor April 29, 1975

Introduced by Revenue Committee, Carsten, 2, Chmn.;
Keyes, 3; Dickinson, 31; Cope, 36; Rasmussen,
41; Dworak, 22; Skarda, 7

AN ACT relating to motor vehicles; to amend sections 60-305.09, 77-202 and 77-1241.02, Reissue Revised Statutes of Nebraska, 1943, and sections 60-331 and 77-1241.09, Revised Statutes Supplement, 1974; to provide a special registration fee in lieu of other fees and ad valorem taxes on motor vehicles proportionally registered; to provide for allocation of such fee; and to repeal the original sections.

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

Section 1. That section 60-305.09, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-305.09. (1) Any owner engaged in operating a fleet of apportionable commercial vehicles in this state in interstate commerce may, in lieu of registration of such vehicles under the general provisions of sections 60-301 to 60-344, register and license such fleet for operation in this state by filing a sworn statement with the Department of Motor Vehicles, which shall be in such form and contain such information as the department shall require, declaring the total mileage operated by such vehicles in all states and in this state during the preceding year and describing and identifying each such vehicle to be operated in this state during the ensuing license year. The application shall be accompanied by payment of the registration fee determined as provided in this section. Upon receipt of such statement, the department shall determine the total fee payment which shall be equal to the amount obtained by applying the proportion of in-state fleet miles to total fleet miles, as reported in said states, to a fee of thirty-two dollars per ton based upon gross vehicle weight, the fees which would otherwise be required for total fleet registration in this state, and the amount of tax due under section 77-1241.02, and shall notify the applicant of the amounts so determined amount of any additional payment required to be made. Mileage operated in noncontracting reciprocity states by vehicles based in Nebraska shall be applied to the portion of the formula for determining the Nebraska in-state fleet miles.

Temporary authority which shall permit the operation of a fleet or an addition to a fleet in this state for a period of thirty days while the application is being processed may be issued upon application to the department if necessary to complete processing of the application.

Upon completion of such processing and receipt of the appropriate fees, and--taxes; the department shall issue to the applicant a sufficient number of distinctive registration certificates and such other evidence of registration for display on the vehicle as the department determines appropriate for each of the motor vehicles of his fleet, identifying it as a part of an interstate fleet proportionately registered.

The vehicles so registered shall be exempt from all further registration and license fees under sections 60-301 to 60-344 for movement or operation in the State of Nebraska. The proportional registration and licensing provision of this section shall apply to vehicles added to said fleets and operated in this state during the license year.

The right of applicants to proportional registration hereunder shall be subject to the terms and conditions of any reciprocity agreement, contract or consent made by the Department of Motor Vehicles.

When a nonresident fleet owner has registered his vehicles on an apportionment basis, his vehicles shall be considered as fully registered for both interstate and intrastate commerce when the state of base registration for such fleet accords the same consideration for fleets with a base registration in Nebraska. Each vehicle of a fleet registered by a resident of Nebraska on an apportionment basis shall be considered as fully registered for both interstate and intrastate commerce.

(2) Mileage proportions for interstate fleets not operated in this state during the preceding year shall be determined by the department upon the sworn application of the applicant on forms to be supplied by the department which shall show the operations of the preceding year in other states and estimated operations in Nebraska, or if no operations were conducted the previous year, a full statement of the proposed method of operation.

(3) Any owner complying with and being granted proportional registration shall preserve the records on which the application is made for a period of four years following the year upon which said application is based.

Upon request of the department, the owner shall make such records available to the department at its office for audit as to accuracy of computation and payments, or pay the costs of an audit at the home office of the owner by a duly appointed representative of the department. The department may enter into agreements with agencies of other states administering motor vehicle registration laws for joint audits of any such owner. All payments received to cover the costs of an audit shall be paid by the department into the state treasury and the State Treasurer shall credit the same to the state General Fund.

(4) If it is determined by the Department of Motor Vehicles that the owner should have paid a greater amount of fee under the provisions of this act than was paid the department shall deny the owner the right to further registration for a fleet license until such additional amount of fee is paid.

(5) Every applicant who shall license any vehicles under the provisions of this act ~~which--by--law are subject to pay such tax at the time of registration~~, shall have their registration certificates issued only after all fees and taxes are paid.

Sec. 2. That section 60-331, Revised Statutes Supplement, 1974, be amended to read as follows:

60-331. The registration fee on commercial trucks, except those trucks registered under section 60-305.09, 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 39-6,182; provided further, that for fractional tons in excess of the twenty per cent or the tolerance of one thousand pounds, as provided in section 39-6,182, 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 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 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. 3. That section 77-202, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-202. (1) The following property shall be exempt from taxes:

(a) The property of the state and its governmental subdivisions;

(b) Property owned by and used exclusively for agricultural and horticultural societies;

(c) Property owned and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not owned or used financial gain or profit to either the owner or user; and

(d) Household goods, including major appliances either attached or detached to real property, and personal effects when such property is not owned or used for financial gain or profit to either the owner or user.

(2) The increased value of land by reason of shade and ornamental trees planted along the highway shall not be taken into account in the assessment of such land.

(3) The premiums received by any insurance company authorized to do business in this state on pension, profit-sharing and other employee benefit plans which are described in section 805 (d) (1) of the Internal Revenue Code of 1954, as amended as of January 1, 1965 shall be exempt from taxes.

(4) Life insurance and life insurance annuity contracts and any payment connected therewith and any right to pension or retirement payments shall be exempt from the intangible tax.

(5) Motor vehicles registered under section 60-305.09 and paying a registration fee in lieu of taxes shall be exempt from payment of ad valorem taxes.

Sec. 4. That section 77-1241.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1241.02. The tax on vehicles forming part of a fleet, as defined in section 60-301, and owned by nonresidents of this state shall be determined and paid in the manner provided in sections 77-1241.03 to 77-1241.07, and the tax on such vehicles owned by residents of this state may be determined and paid in such manner. The provisions of this section shall not apply to vehicles registered under section 60-305.09.

Sec. 5. That section 77-1241.09, Revised Statutes Supplement, 1974, be amended to read as follows:

77-1241.09. (1) As motor vehicle taxes and registration fees are received by the Tax Commissioner pursuant to section 77-1241.07, the Tax Commissioner

shall transmit such taxes and fees, less a three per cent collection fee on motor vehicle taxes for fiscal years 1973 to 1979, to the State Treasurer. The State Treasurer shall deposit all such taxes and thirty per cent of the fees collected pursuant to section 60-305.09 in the Motor Vehicle Tax Fund and all such fees, except thirty per cent of the fees collected pursuant to section 60-305.09, in the Highway Trust Fund. The collection fee shall be remitted to the State Treasurer for credit to the Tax Commissioner Revolving Fund.

(2) On or before the first day of April, 1970, and quarterly thereafter, the State Treasurer shall distribute all funds in the Motor Vehicle Tax Fund to the county treasurer of each county in the same proportion as the number of original motor vehicle registrations in each county bears to the total of all original registrations within the state in the registration year immediately preceding.

(3) Upon receipt of motor vehicle tax funds from the State Treasurer, the county treasurer shall allocate such funds to each taxing district of the county based on the percentage which motor vehicle registrations in each taxing district of the county bears to the total of all registrations within the county in the preceding calendar year, and distribute such funds to those political subdivisions which levy taxes in the same proportion that the levy of each such taxing subdivision bears to the total of such levies within each taxing district.

(4) In the event any taxing district has been annexed, merged, dissolved or in any way absorbed into another taxing district any apportionment of motor vehicle taxes to which such taxing district would have been entitled shall be apportioned to the successor taxing district which has assumed the functions of the annexed, merged, dissolved, or absorbed taxing district.

(5) On or before March 1 of each year, the Department of Motor Vehicles shall furnish to the State Treasurer a tabulation showing the total number of original motor vehicle registrations in each county for the immediately preceding calendar year, which shall be the basis for computing the distribution of motor vehicle tax funds as provided in subsection (2) of this section.

Sec. 6. That original sections 60-305.09, 77-202 and 77-1241.02, Reissue Revised Statutes of Nebraska, 1943, and sections 60-331 and 77-1241.09, Revised Statutes Supplement, 1974, are repealed.