

LEGISLATIVE BILL 346

Approved by the Governor April 13, 1993

Introduced by Revenue Committee: Warner, 25, Chairperson;
 Coordsen, 32; Kristensen, 37; Schellpeper, 18;
 Wickersham, 49; Will, 8; Withem, 14; and
 Hohenstein, 17

AN ACT relating to fees and taxes; to amend sections 33-114, 70-651.04, 77-202.01, 77-1239.01, 77-1239.02, 77-1706, and 77-2208, Reissue Revised Statutes of Nebraska, 1943, sections 60-344, 77-1238, 77-1239, 77-1240.01, 77-1241.01, 77-1242.01, and 77-1704, Revised Statutes Supplement, 1992, section 60-318, Reissue Revised Statutes of Nebraska, 1943, as amended by section 28, Legislative Bill 112, Ninety-third Legislature, First Session, 1993, and sections 60-106, 60-302, and 77-1240.03, Revised Statutes Supplement, 1992, as amended by sections 6, 16, and 43, respectively, Legislative Bill 112, Ninety-third Legislature, First Session, 1993; to change a collection fee retained by county treasurers; to change and eliminate provisions relating to taxation of motor vehicles; to define and redefine terms; to create a presumption; to change provisions relating to the distribution of in-lieu-of-tax payments and receipts for taxes and other payments; to authorize late application for a property tax exemption and provide for a penalty; to impose a fee on rental of private passenger motor vehicles; to harmonize provisions; to provide operative dates; to repeal the original sections, and also section 77-1240, Reissue Revised Statutes of Nebraska, 1943; and to declare an emergency.

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

Section 1. That section 33-114, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

33-114. Each county treasurer shall receive for and on behalf of the county for services rendered to other governmental subdivisions and agencies, when fees for services rendered by him or her are not otherwise specifically provided, the following fees: (1) On all sums of money collected by him or her for each fiscal year, not over six thousand dollars, ten percent; for all sums over six thousand dollars and not over ten thousand dollars, four percent; on all sums over ten thousand dollars, two percent of the sums so collected; (2) for the collection of all sums of money, general or bonded, of drainage, irrigation, or natural resources districts, one percent of ~~such~~ the sums so collected; (3) for the collection of all sums of money for municipal taxes, general or special,

including money for bond sinking fund or bond interest fund and school money, one percent of the sums so collected; and (4) for the collection of all sums of money for special assessments for municipal improvements, one and one-half percent of the sums so collected.

On all sums collected, such percentage shall be allowed but once. In computing the amount collected for the purpose of charging percentage, all sums from whatever fund derived shall be included together, except the school fund. The treasurer shall be paid in the same proportion from the respective funds of the state collected by him or her whether the ~~same be~~ funds are in money or state warrants.

Sec. 2. That section 60-106, Revised Statutes Supplement, 1992, as amended by section 6, Legislative Bill 112, Ninety-third Legislature, First Session, 1993, be amended to read as follows:

60-106. (1) Application for a certificate of title shall be made upon a form prescribed by the Department of Motor Vehicles and shall be sworn to before a notary public or other officer empowered to administer oaths. All applications shall be accompanied by the fee prescribed in section 60-115.

(2)(a) If the motor vehicle has tax situs in Nebraska, the application shall be filed with the county clerk of the county in which the vehicle has tax situs as defined in section ~~77-1240~~ 77-1238.

(b) If the applicant is a nonresident, the application shall be filed in the county in which the transaction is consummated.

(c) All applicants registering a vehicle pursuant to section 60-305.09 shall file the application for title to the vehicle with the Department of Motor Vehicles. The department shall deliver the certificate to the applicant if there are no liens on the vehicle. If there are any liens on the vehicle, the department shall deliver or mail the certificate of title to the holder of the first lien on the day of issuance. All certificates of title issued by the department shall be issued in the manner prescribed for the county clerk in section 60-107.

(3) If a certificate of title has previously been issued for the motor vehicle in this state, the application for a new certificate of title shall be accompanied by the certificate of title duly assigned unless otherwise provided for in sections 60-102 to 60-117. If a certificate of title has not previously been issued for the motor vehicle in this state, the application, unless otherwise provided for in such sections, shall be accompanied by a manufacturer's or importer's certificate, as provided for in such sections, a duly certified copy thereof, a certificate of title, a court order issued by a court of record, a manufacturer's certificate of origin, or an assigned registration certificate, if the law of the state from which the motor vehicle was brought into this state does not have a certificate of title law. The county clerk shall retain the evidence of title presented by the applicant and on which the certificate of title is issued.

(4) The county clerk shall use reasonable diligence in ascertaining whether or not the statements in the application for a certificate of title are true by checking the application and documents accompanying the same with the records of motor vehicles in his or her

office. If he or she is satisfied that the applicant is the owner of such motor vehicle and that the application is in the proper form, the county clerk shall issue a certificate of title over his or her signature and sealed with his or her seal.

(5) In the case of the sale of a motor vehicle, the certificate of title shall be obtained in the name of the purchaser upon application signed by the purchaser, except that (a) for titles to be held by husband and wife, applications may be accepted upon the signature of either one as a signature for himself or herself and as agent for his or her spouse and (b) for an applicant providing proof that he or she is a handicapped or disabled person as defined in section 18-1738, applications may be accepted upon the signature of the applicant's parent, legal guardian, foster parent, or agent.

(6) In all cases of transfers of motor vehicles, commercial trailers, semitrailers, or cabin trailers, the application for a certificate of title shall be filed within thirty days after the delivery of such vehicle or trailer. A licensed dealer need not apply for certificates of title for motor vehicles, commercial trailers, semitrailers, or cabin trailers in stock or acquired for stock purposes, but upon transfer of such vehicle or trailer in stock or acquired for stock purposes, the licensed dealer shall give the transferee a reassignment of the certificate of title on such vehicle or trailer or an assignment of a manufacturer's or importer's certificate. If all reassignments on the certificate of title have been used, the licensed dealer shall obtain title in his or her name prior to any subsequent transfer.

(7) An application for a certificate of title shall include a statement that an identification inspection has been conducted on the vehicle unless (a) the title sought is a salvage certificate of title as defined in section 60-129 or a nontransferable certificate of title provided for in section 60-131, (b) the surrendered ownership document is a Nebraska certificate of title, a manufacturer's statement of origin, an importer's statement of origin, a United States Government Certificate of Release of a motor vehicle, or a nontransferable certificate of title issued under section 60-131, (c) the application for a certificate of title contains a statement that such vehicle is to be registered under section 60-305.09, or (d) the vehicle is a cabin trailer. The statement that an identification inspection has been conducted shall be furnished by the county sheriff of the county in which application is made or by any other holder of a current certificate of training issued pursuant to section 60-121 and shall be in a format as determined by the Department of Motor Vehicles. The county clerk may accept a certificate of inspection, approved by the Superintendent of Law Enforcement and Public Safety, from an officer of a state police agency of another state. For each inspection a fee of ten dollars shall be paid to the county treasurer. All such fees shall be credited to the county sheriff's vehicle inspection account within the county general fund. The identification inspection required by this subsection shall include examination and notation of the current odometer reading and a comparison of the vehicle identification number with the number listed on the ownership records, except that if a lien is registered against a

vehicle and recorded on the vehicle's ownership records, the county clerk shall provide a copy of the ownership records for use in making such comparison. If such numbers are not identical or if there is reason to believe further inspection is necessary, the person performing the inspection shall make a further inspection of the vehicle which may include, but shall not be limited to, examination of other identifying numbers placed on the vehicle by the manufacturer and an inquiry into the numbering system used by the state issuing such ownership records to determine ownership of a vehicle. The identification inspection shall also include a statement that the vehicle identification number has been checked for entry in the National Crime Information Center and the Nebraska Crime Information Service. If there is cause to believe that odometer fraud exists, written notification shall be given to the office of the Attorney General. If after such inspection the sheriff or his or her designee determines that the vehicle is not the vehicle described by the ownership records, no statement shall be issued. In the case of an assembled vehicle such inspection shall include, but not be limited to, an examination of the records showing the date of receipt and source of each major component part as defined in section 60-2601.

(8) If a county board consolidates services under the office of a designated county official other than the county clerk pursuant to section 1 of this act:

(a) Applications under subsection (2) of this section shall be submitted to the designated county official;

(b) The designated county official shall perform the duties imposed on the county clerk under subsection (4) of this section;

(c) The designated county official may accept certificates of inspection under the conditions described in subsection (7) of this section; and

(d) The designated county official shall act as office of record for title documents, applications, odometer statements, certificates of inspections, and lien and cancellation of lien notations.

Sec. 3. That section 60-302, Revised Statutes Supplement, 1992, as amended by section 16, Legislative Bill 112, Ninety-third Legislature, First Session, 1993, be amended to read as follows:

60-302. (1) No motor vehicle, trailer, semitrailer, or cabin trailer, unless otherwise expressly provided, shall be operated on the highways of this state unless such vehicle is registered in accordance with Chapter 60, article 3. There shall be a rebuttable presumption that any vehicle stored and kept more than thirty days in the state is being operated on the highways of this state and shall be registered in accordance with Chapter 60, article 3. Every owner of a vehicle required to be registered shall make application for registration to the county treasurer of the county in which the vehicle has tax situs as defined in section 77-1240 77-1238. The application shall be a copy of a certificate of title or, in the case of a renewal of a registration, the application shall be the previous registration period's certificate. A salvage certificate of title as defined in section 60-129 and a nontransferable certificate of title provided for in

section 60-131 shall not be valid for registration purposes.

(2) All applications for registration of motor vehicles shall be accompanied by proof of financial responsibility. Proof of financial responsibility shall be evidenced by a copy of proof of financial responsibility filed pursuant to subdivision (2), (3), or (4) of section 60-528 bearing the seal of the Department of Motor Vehicles or by a certificate or policy of insurance. Such certificate or policy of insurance shall be written by an insurance carrier duly authorized to do business in this state and shall certify that there is in effect a motor vehicle liability policy for the benefit of the person required to furnish proof of financial responsibility. Such certificate or policy shall give the effective dates of such motor vehicle liability policy, which dates shall be evidence that the coverage is in effect on and following the date of registration, and shall designate, by explicit description or by appropriate reference, all motor vehicles covered thereby.

(3) 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.

(4) 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 and a description of the vehicle, including the color, the manufacturer, the identification number, and the weight of the vehicle required by Chapter 60, article 3. With such application and proof of financial responsibility, the applicant shall pay the proper registration fee as provided in sections 60-305.08 to 60-339 and shall state whether the vehicle is propelled by electricity, motor vehicle fuel as defined in section 66-482, or special fuel as defined in section 66-602, and if special fuel, the type of fuel. The form shall also contain a notice that bulk special or diesel fuel purchasers may be subject to federal excise tax liability. The department shall prescribe a form, containing such notice, for supplying the information for vehicles to be registered. The county assessor shall include the form in each mailing made pursuant to section ~~77-1240~~ 77-1240.01.

(5) The county treasurer or his or her agent shall collect, in addition to other registration fees, the sum of one dollar and fifty cents for each and every certificate issued, which fee shall be remitted by the county treasurer to the State Treasurer for credit to the State Recreation Road Fund.

(6) If a county board consolidates services under the office of a designated county official other than the county treasurer pursuant to section 1 of this act, the powers and duties of the county treasurer relating to registration under sections 60-301 to 60-347 shall be performed by the designated county official.

Sec. 4. That section 60-318, Reissue Revised Statutes of Nebraska, 1943, as amended by section 28, Legislative Bill 112, Ninety-third Legislature, First Session, 1993, be amended to read as follows:

60-318. All fees for the registration of vehicles, unless

otherwise expressly provided, shall be paid to the county treasurer or designated county official as provided in section 60-302 of the county in which the vehicle has tax situs as defined in section ~~77-1240~~ 77-1238. If registered pursuant to section 60-305.09, all fees shall be paid to the Department of Motor Vehicles.

Sec. 5. That section 60-344, Revised Statutes Supplement, 1992, be amended to read as follows:

60-344. Any person applying for or taking out motor vehicle, trailer, semitrailer, or cabin trailer registration in any county or location other than that specified in section 60-305.09 or ~~77-1240~~ 77-1238 shall be deemed guilty of a Class IV misdemeanor.

Sec. 6. That section 70-651.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

70-651.04. All payments which are based on retail revenue from each incorporated city or village shall be divided and distributed by the county treasurer to that city or village, to the school districts located in that city or village, and to the county in which may be located any such incorporated city or village in the proportion that their respective property tax ~~levies~~ requirements in the preceding year bore to the total of such ~~levies~~ requirements.

Sec. 7. That section 77-202.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-202.01. Any organization or society seeking a tax exemption provided in subdivisions (1)(b) and (1)(c) of section 77-202 for any real or personal property, except motor vehicles, shall apply for exemption to the county assessor before January 1 of the year for which the exemption is sought on forms prescribed by the Tax Commissioner. The county assessor shall examine the application and recommend either taxable or exempt status for the real property or tangible personal property, except motor vehicles, to the county board of equalization on or before February 1 following.

Any organization or society which misses the January 1 deadline for applying for exemption may apply prior to May 1 for tax year 1993 and February 1 for all other tax years to the county board of equalization for a waiver so that the county assessor may consider the application for exemption. The county board of equalization shall grant the waiver upon a finding that good cause exists for the failure to make application by January 1. When the waiver is granted, the county assessor shall examine the application and recommend either taxable or exempt status for the real property or tangible personal property, except motor vehicles, to the county board of equalization and shall, beginning in 1993, assess a penalty against the organization of ten percent of the tax that would have been assessed had the waiver been denied.

Sec. 8. That section 77-1238, Revised Statutes Supplement, 1992, be amended to read as follows:

77-1238. As used in sections 77-1239 to 77-1242.02 and sections 16 and 17 of this act, unless the context otherwise requires:

(1) Motor vehicle shall mean every motor vehicle, ~~and~~

trailer, ~~excluding snowmobiles as defined in section 60-2001, subject to the payment of registration fees, permit fees, or property taxes under the laws of this state~~ scmitrailer, and every cabin trailer, as defined in section 60-301, ~~subject to taxation and~~ registered for operation upon the highways of this state;

(2) Taxing unit shall mean counties, townships, cities, villages, school districts, and all other political subdivisions and governmental agencies that have the power to levy or to provide for the levy of general or special taxes;

(3) Registration period shall ~~be that period from the date of~~ begin on the date the registration is issued and shall expire on the first day of the month following one year from the date of issuance of ~~such~~ the registration is issued;

(4) Tax year shall mean the property tax year;

(5) Motor vehicle tax shall mean a tax imposed upon all registered motor vehicles except for vehicles exempt under subdivisions (1)(a) through (c) and subsections (4) and (5) of section 77-202. For any motor vehicle subject to a property tax, the motor vehicle tax shall be in lieu of and in satisfaction of a property tax that would have been assessed on the motor vehicle for the tax year in which it is registered; and

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

(6) Tax situs of a motor vehicle shall mean where the motor vehicle is stored and kept for the greater portion of the calendar year. If it cannot be determined where such motor vehicle is stored and kept for the greater portion of the calendar year, the last known post office address of the owner of the vehicle or the place such owner is registered to vote are other factors that may be used to determine tax situs. For a motor vehicle used or owned by a student, the tax situs shall be at the place of residence of the student if different from the place at which he or she is attending school.

Sec. 9. That section 77-1239, Revised Statutes Supplement, 1992, be amended to read as follows:

77-1239. (1) The Tax Commissioner shall prepare a schedule of values for motor vehicles already manufactured or being manufactured, ~~except dealer's vehicles on hand.~~

(2) In preparation of the schedule of values for cabin trailers and motor homes, the Tax Commissioner shall deduct the value of household goods which are included in the value of ~~such the motor~~ vehicle and which are exempt from taxation pursuant to subdivision (1)(d) of section 77-202.

Sec. 10. That section 77-1239.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1239.01. Any person ~~interested in the taxation~~ or any taxing unit, ~~may,~~ within ten days after ~~such~~ the schedule of values has been filed by the Tax Commissioner, ~~file objections in writing to~~ may file a written protest of the valuations ~~of~~ prepared by the Tax Commissioner, stating ~~wherein he or she claims~~ the reasons such

valuations are unjust or inequitable. Upon the filing of such objections ~~a protest~~, the Tax Commissioner shall fix a time of hearing. ~~Either party shall be permitted to introduce any evidence in reference thereto, and the~~ The Tax Commissioner shall act upon the objections and shall make ~~such an order in the premises as shall seem just and reasonable~~ protest in the same manner as any other property valuation protest. The final determination ~~by~~ of the Tax Commissioner may be appealed, and the appeal shall be in accordance with the Administrative Procedure Act.

Sec. 11. That section 77-1239.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1239.02. The Tax Commissioner shall certify the schedule of values to the county assessor of each county on or before August 1 of each year. Throughout the year as new makes and models of motor vehicles are available to Nebraska residents, the Tax Commissioner shall prepare a schedule of values for such motor vehicles, ~~except dealer's vehicles on hand~~, and certify such schedule to the county assessors.

Sec. 12. That section 77-1240.01, Revised Statutes Supplement, 1992, be amended to read as follows:

77-1240.01. (1) In addition to the registration fees provided by Chapter 60, article 3, a motor vehicle tax is hereby imposed from the date specified in section 16 of this act on motor vehicles, ~~except dealer's vehicles on hand~~, registered for operation upon the highways of this state except motor vehicles exempt from taxation by subdivisions (1)(a) through (c) and subsections (4) and (5) of section 77-202. ~~The motor vehicle tax shall be in lieu of all personal property taxes to which the motor vehicle would otherwise be subject.~~

(2) The motor vehicle tax shall be computed annually on the value of the motor vehicle as certified to the county assessor by the Tax Commissioner at a rate equal to the property tax rate for all purposes for the preceding year in the several taxing units of the state in which the motor vehicle has tax situs. ~~The motor vehicle tax shall be computed from the date the title transferred, except that if a vehicle remains unregistered for more than twelve months after the transfer of title, the motor vehicle tax shall be computed from the date of registration.~~

(3) The county assessor shall cause a notice of the amount of the motor vehicle tax to be sent by United States regular mail to the registrant at the address shown upon the previous year's registration certificate, on a prenumbered form prescribed by the Tax Commissioner, on or before the first day of the registration period. The motor vehicle tax together with the registration fee shall be paid prior to the registration of the motor vehicle for the following registration period. Failure to receive the notice of amount of tax shall not relieve the registrant from the obligation to pay the tax.

(4) The motor vehicle tax, as thus computed, shall be collected ~~annually~~ by the county treasurer at the time of application for and before registration of the motor vehicle, ~~each year~~. The proceeds from the motor vehicle tax shall be allocated to each taxing unit levying taxes on ~~tangible personal~~ property in the county in which the motor

vehicle has tax situs in the same proportion that the levy on ~~personal~~ taxable property of such taxing unit bears to the total levy on ~~tangible personal~~ taxable property of all the taxing units. Any proceeds from the motor vehicle tax collected for years prior to the year of collection shall be allocated based upon the levy of the year of collection, in which the motor vehicle is taxed.

(5) The motor vehicle tax shall be due and payable on the first day of the first month of the registration period and shall be delinquent on the first day of the second month of the registration period.

Sec. 13. That section 77-1240.03, Revised Statutes Supplement, 1992, as amended by section 43, Legislative Bill 112, Ninety-third Legislature, First Session, 1993, be amended to read as follows:

77-1240.03. (1) Upon the transfer of title ownership of any motor vehicle, ~~or cabin-trailer,~~ upon a change in the tax situs of a motor vehicle to a location outside of this state, or whenever a type or class of motor vehicle previously taxed and registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated on the public roads and no longer subject to registration fees and taxes, the transferor, in the case of a transfer, the owner, in the case of a change in the tax situs, or the last registered owner, in the case of a legislative act or court decision, shall be credited with or refunded the tax for the number of unexpired months remaining in the registration period from the date of transfer, date of registration in another state, effective date of the legislative act, or date the court decision is rendered, except that when the motor vehicle ~~or cabin-trailer~~ is transferred, the tax situs is changed, a legislative act is enacted, or a court decision is rendered within the same calendar month in which the vehicle ~~or trailer~~ is acquired, no credit or refund of the tax shall be allowed for that month.

(2) If the transferor acquires another motor vehicle ~~or cabin-trailer~~ at the time of the transfer, the transferor shall have the credit provided for in this section applied toward payment of the motor vehicle ~~or cabin-trailer~~ tax then owing. Otherwise the transferor shall file a claim for refund with the county assessor upon a form prescribed by the Auditor of Public Accounts.

(3) The transferor, owner, or last registered owner shall make a claim for credit or refund of the tax for the unexpired months in the registration period within sixty days from the date of transfer, date of registration in another state, effective date of the legislative act, or date the court decision is rendered or shall be deemed to have forfeited his or her right to the refund.

(4) The county assessor shall certify to the county treasurer the amount of tax refund and the taxing unit where the motor vehicle ~~or cabin-trailer~~ is registered. The county treasurer shall make payment to the claimant from the undistributed motor vehicle ~~or cabin-trailer~~ taxes of the taxing unit where the tax money was originally distributed, but no refund of less than two dollars shall be paid.

(5) ~~(2)~~ If a county board consolidates services under the

office of a designated county official other than the county assessor pursuant to section 1 of this act, the claim for refund shall be filed with the designated county official.

Sec. 14. That section 77-1241.01, Revised Statutes Supplement, 1992, be amended to read as follows:

77-1241.01. ~~Motor vehicles~~ Any motor vehicle not subject to a motor vehicle tax ~~and because it is not registered, except for vehicles exempt under subdivisions (1)(a) through (c) and subsections (4) and (5) of section 77-202, for operation on the highways~~ shall be subject to the property tax on tangible personal property. If a motor vehicle which has been assessed for property tax purposes ~~except dealers' motor vehicles on hand January 1 at 12:01 a.m.,~~ is later registered during the ~~registration period for which~~ tax year for which property taxes have been assessed, the owner against whom such property taxes have been assessed shall be credited with or refunded the ~~proportionate amount of tax for the period~~ total amount of property tax paid for the tax year during which the motor vehicle tax ~~has been~~ is paid. If no property tax has been paid, the county assessor of the county where the motor vehicle was listed for property tax purposes shall correct the tax list pursuant to section 77-1613.02 to remove the registered motor vehicle from the tax list.

Sec. 15. That section 77-1242.01, Revised Statutes Supplement, 1992, be amended to read as follows:

77-1242.01. ~~A~~ The owner of a motor vehicle which is located in this state who is a member of the armed forces of the United States serving in this state in compliance with military or naval orders, regardless of where the owner may be serving, shall not be subject to sections 77-1239 to 77-1242.02 and sections 16 and 17 of this act if such person has not established his or her domicile in the State of Nebraska.

For purposes of this section, domicile shall mean that place at which a person has established his or her permanent home, where he or she is habitually present, and to which, when he or she departs, there is an intent to return. Registration to vote in Nebraska shall be prima facie evidence of the intent of a person to establish a domicile in this state.

Sec. 16. A presumption is hereby created that all motor vehicles are subject to the motor vehicle tax from the date of title of the motor vehicle or, if no transfer in the ownership of the motor vehicle has occurred, from the expiration of the last registration period for which the motor vehicle was registered. This presumption may be rebutted by evidence sufficient to prove that the motor vehicle was not driven on the highways of this state from the date of title to the date of current registration or, if no transfer in the ownership of the motor vehicle has occurred, from the expiration of the last registration period to the date of current registration. Evidence sufficient to rebut this presumption shall include, but not be limited to:

- (1) A certificate of storage authorized by section 60-339;
- (2) Proof that the motor vehicle was listed for personal property tax purposes in the next tax year following the date of title or the expiration of the last registration period; or

(3) A sworn statement setting forth the use made of the motor vehicle from the date of title or the expiration of the last registration period.

The county assessor of the county in which the motor vehicle is registered shall determine whether the motor vehicle is subject to the motor vehicle tax from (a) the date of title or, if no transfer in the ownership of the motor vehicle has occurred, the expiration of the last registration period or (b) the date of current registration. A decision by the county assessor may be appealed to the county board within thirty days of the assessor's determination in the same manner as other protests on personal property are made.

Sec. 17. If the registration period for a motor vehicle expires during a tax year and the motor vehicle is not registered during that tax year, the motor vehicle shall be listed on a personal property return if during that tax year the unregistered motor vehicle is subject to personal property tax. The personal property return will be deemed to be timely filed if the motor vehicle is listed within thirty days of the expiration of the registration period.

Sec. 18. That section 77-1704, Revised Statutes Supplement, 1992, be amended to read as follows:

77-1704. Whenever any person pays the taxes charged on any property, the treasurer shall enter such payment in his or her books and give a receipt therefor specifying for whom paid, the amount paid, what year paid for, and the property and value thereof on which the tax was paid, according to its description in the treasurer's books, in whole or in part of such description as the case may be. Such entry and receipts shall bear the genuine signature county name and the name of the treasurer or his or her deputy receiving the payment. Whenever it appears that any receipt for the payment of taxes is lost or destroyed, the entry so made may be read in evidence in lieu thereof. The treasurer shall enter the name of the owner or of the person paying the tax opposite each tract or lot of land when he or she collects the tax thereon and the post office address of the person paying the tax. A statement shall be entered by the treasurer on such receipt showing the amount of unpaid taxes and the date of unredeemed tax sales, if any, for the previous year or years upon such land or town lot. If the treasurer fails or neglects to note on such receipt the unpaid taxes or the date of unredeemed tax sales as provided in this section, he or she shall be liable on his or her bond to the person injured thereby in the amount of the tax so omitted.

Sec. 19. That section 77-1706, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1706. All receipts issued by the county treasurer for taxes paid to him or her shall be numbered consecutively, commencing with the number one on the first sheet issued for the taxes for any one year. ~~He~~ The county treasurer shall not receipt for more than one year's taxes on the same property in one tax receipt; but shall keep a separate and distinct series of numbers of receipts issued for the taxes of each year for which the ~~same has~~ taxes have been levied and assessed. The

numbering of the tax receipts shall be done by the county clerk or printer before they are delivered to the county treasurer. They shall be firmly bound in book form. ~~The and the original; and duplicate and triplicate~~ of these receipts shall be attached together as one, and each duplicate ~~and triplicate~~; of each original receipt; shall bear the same number as the original.

In counties which shall adopt or have adopted the unit tax ledger, as provided for in section 77-1613, it shall not be necessary to bind the original and duplicate tax receipts together in book form. ~~Such or have triplicate tax receipts; such~~ tax receipts may be prewritten, and the cost of so preparing such tax receipts shall be paid for; by the county board of such county; out of the county general fund.

Sec. 20. That section 77-2208, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2208. ~~Every~~ Except in counties with populations of four hundred thousand or more, every county treasurer shall may make out triplicate duplicate receipts for all sums which shall be paid into his or her office, which receipts shall show the source from which such funds are derived; and shall, by distinct lines and columns, show the amount received to the credit of each separate fund; and whether the same was such sums were paid in cash or warrants, county or road orders, or supervisors' receipts. In counties with populations of four hundred thousand or more, the county treasurer shall make out such receipts in triplicate. The ~~one of which triplicates the treasurer shall deliver one of the receipts to the person making such payment, one he shall within six days file with the county clerk, and the third he and shall retain the second copy in his or her office. A list of such payments may be submitted to the county clerk within thirty days after the closing of the previous month in lieu of a receipt, except that in counties with populations of four hundred thousand or more, the third copy shall be filed with the county clerk within six days after making the receipt.~~

Sec. 21. (1) Rental companies engaged in the business of renting private passenger motor vehicles used to carry fifteen passengers or less for periods of thirty-one days or less shall collect, at the time the vehicle is rented in Nebraska, a fee of four and one-half percent of each rental contract amount, not including sales tax. For purposes of this section, a vehicle is rented in Nebraska if it is picked up by the renter in Nebraska. The fee shall be computed in accordance with the method used for the sales tax imposed by the state. The fee shall not be subject to sales tax. The fee shall be noted in the rental contract and collected in accordance with the terms of the contract. The fee shall be retained by the vehicle owner or the rental company engaged in the business of renting private passenger motor vehicles. Fees collected pursuant to this section may be used only by the vehicle owner or the rental company for reimbursement of the amount of personal property taxes imposed and paid in Nebraska upon the vehicles by the vehicle owner or rental company.

(2) On February 15 of each year, the fees imposed by this

section for the preceding calendar year, to the extent the fees exceed the personal property taxes imposed in Nebraska upon the vehicles for the preceding calendar year, shall be due and payable to the county treasurer of the county where the transactions occurred. The fee shall be remitted in the form prescribed by the county treasurer. The county shall allocate and distribute such proceeds in the same manner as the proceeds from motor vehicle taxes are allocated and distributed pursuant to section 77-1240.01. The revenue received by the county under this section may be expended for any lawful purpose.

(3) The revenue received by the county under this section shall be included and considered as proceeds of motor vehicle taxes for purposes of any growth limitation on budgets of political subdivisions funded by property taxes.

(4) The fee imposed under this section shall be in addition to any other tax authorized by law to be levied on the business activities described in this section and shall be in addition to the sales tax imposed by the state or any municipality.

(5) The county treasurer, county board, and county sheriff may use any method specified in Chapter 77, article 17, for the collection of property taxes to collect the fee imposed by this section.

Sec. 22. This section and sections 7, 24, and 25 of this act shall become operative on their effective date. The other sections of this act shall become operative on January 1, 1994.

Sec. 23. That original sections 33-114, 70-651.04, 77-1239.01, 77-1239.02, 77-1706, and 77-2208, Reissue Revised Statutes of Nebraska, 1943, sections 60-344, 77-1238, 77-1239, 77-1240.01, 77-1241.01, 77-1242.01, and 77-1704, Revised Statutes Supplement, 1992, section 60-318, Reissue Revised Statutes of Nebraska, 1943, as amended by section 28, Legislative Bill 112, Ninety-third Legislature, First Session, 1993, and sections 60-106, 60-302, and 77-1240.03, Revised Statutes Supplement, 1992, as amended by sections 6, 16, and 43, respectively, Legislative Bill 112, Ninety-third Legislature, First Session, 1993, and also section 77-1240, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 24. That original section 77-202.01, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 25. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.