

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 226

Introduced by Hilkemann, 4.

Read first time January 11, 2021

Committee: Transportation and Telecommunications

- 1 A BILL FOR AN ACT relating to motor vehicles; to amend section 60-3,185,
- 2 Revised Statutes Cumulative Supplement, 2020; to limit motor vehicle
- 3 tax exemptions as prescribed; and to repeal the original section.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3,185, Revised Statutes Cumulative Supplement,
2 2020, is amended to read:

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

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

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

14 (3) Motor vehicles owned by Indians who are members of an Indian
15 tribe;

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

20 (5) Motor vehicles owned by the state and its governmental
21 subdivisions and exempt as provided in subdivision (1)(a) or (b) of
22 section 77-202;

23 (6) The first twenty-eight thousand dollars of the value when new of
24 each motor vehicle ~~Motor vehicles~~ owned and used exclusively by an
25 organization or society qualified for a tax exemption provided in
26 subdivision (1)(c) or (d) of section 77-202 may be subtracted from such
27 value for purposes of calculating value when new under section 60-3,190.
28 ~~An if an~~ application for the exemption provided in this subdivision shall
29 be has been approved under subsection (2) of section 60-3,189; and

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

1 Sec. 2. Original section 60-3,185, Revised Statutes Cumulative
2 Supplement, 2020, is repealed.