

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 82

Introduced by Hilkemann, 4.

Read first time January 07, 2021

Committee:

- 1 A BILL FOR AN ACT relating to the Motor Vehicle Registration Act; to
- 2 amend section 60-3,187, Revised Statutes Cumulative Supplement,
- 3 2020; to change the motor vehicle tax schedule fractions; to provide
- 4 an operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 60-3,187, Revised Statutes Cumulative Supplement,
2 2020, is amended to read:

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

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

<u>YEAR</u>	<u>FRACTION</u>
9 <u>First</u>	<u>0.90</u>
10 <u>Second</u>	<u>0.80</u>
11 <u>Third</u>	<u>0.70</u>
12 <u>Fourth</u>	<u>0.60</u>
13 <u>Fifth</u>	<u>0.45</u>
14 <u>Sixth</u>	<u>0.35</u>
15 <u>Seventh</u>	<u>0.25</u>
16 <u>Eighth</u>	<u>0.20</u>
17 <u>Ninth</u>	<u>0.15</u>
18 <u>Tenth and Eleventh</u>	<u>0.12</u>
19 <u>Twelfth and Thirteenth</u>	<u>0.05</u>
20 <u>Fourteenth and older</u>	<u>0.01 or one dollar,</u>
21	<u>whichever amount is greater</u>

YEAR	FRACTION
23 First	1.00
24 Second	0.90
25 Third	0.80
26 Fourth	0.70
27 Fifth	0.60
28 Sixth	0.51
29 Seventh	0.42
30 Eighth	0.33

1	Ninth	0.24
2	Tenth and Eleventh	0.15
3	Twelfth and Thirteenth	0.07
4	Fourteenth and older	0.00

5 (3) The base tax shall be:

6 (a) Automobiles, autocycles, and motorcycles - An amount determined
7 using the following table:

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

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1	\$46,000 to \$47,999	820
2	\$48,000 to \$49,999	860
3	\$50,000 to \$51,999	900
4	\$52,000 to \$53,999	940
5	\$54,000 to \$55,999	980
6	\$56,000 to \$57,999	1,020
7	\$58,000 to \$59,999	1,060
8	\$60,000 to \$61,999	1,100
9	\$62,000 to \$63,999	1,140
10	\$64,000 to \$65,999	1,180
11	\$66,000 to \$67,999	1,220
12	\$68,000 to \$69,999	1,260
13	\$70,000 to \$71,999	1,300
14	\$72,000 to \$73,999	1,340
15	\$74,000 to \$75,999	1,380
16	\$76,000 to \$77,999	1,420
17	\$78,000 to \$79,999	1,460
18	\$80,000 to \$81,999	1,500
19	\$82,000 to \$83,999	1,540
20	\$84,000 to \$85,999	1,580
21	\$86,000 to \$87,999	1,620
22	\$88,000 to \$89,999	1,660
23	\$90,000 to \$91,999	1,700
24	\$92,000 to \$93,999	1,740
25	\$94,000 to \$95,999	1,780
26	\$96,000 to \$97,999	1,820
27	\$98,000 to \$99,999	1,860
28	\$100,000 and over	1,900
29	(b) Assembled automobiles – \$60	
30	(c) Assembled motorcycles other than autocycles – \$25	

- 1 (d) Cabin trailers, up to one thousand pounds – \$10
- 2 (e) Cabin trailers, one thousand pounds and over and less than two
- 3 thousand pounds – \$25
- 4 (f) Cabin trailers, two thousand pounds and over – \$40
- 5 (g) Recreational vehicles, less than eight thousand pounds – \$160
- 6 (h) Recreational vehicles, eight thousand pounds and over and less
- 7 than twelve thousand pounds – \$410
- 8 (i) Recreational vehicles, twelve thousand pounds and over – \$860
- 9 (j) Assembled recreational vehicles and buses shall follow the
- 10 schedules for body type and registered weight
- 11 (k) Trucks - Over seven tons and less than ten tons – \$360
- 12 (l) Trucks - Ten tons and over and less than thirteen tons – \$560
- 13 (m) Trucks - Thirteen tons and over and less than sixteen tons –
- 14 \$760
- 15 (n) Trucks - Sixteen tons and over and less than twenty-five tons –
- 16 \$960
- 17 (o) Trucks - Twenty-five tons and over – \$1,160
- 18 (p) Buses – \$360
- 19 (q) Trailers other than semitrailers – \$10
- 20 (r) Semitrailers – \$110
- 21 (s) Former military vehicles – \$50
- 22 (t) Minitrucks – \$50
- 23 (u) Low-speed vehicles – \$50
- 24 (4) For purposes of subsection (3) of this section, truck means all
- 25 trucks and combinations of trucks except those trucks, trailers, or
- 26 combinations thereof registered under section 60-3,198, and the tax is
- 27 based on the gross vehicle weight rating as reported by the manufacturer.
- 28 (5) Current model year vehicles are designated as first-year motor
- 29 vehicles for purposes of the schedules.
- 30 (6) When a motor vehicle is registered which is newer than the
- 31 current model year by the manufacturer's designation, the motor vehicle

1 is subject to the initial motor vehicle tax in the first registration
2 period and ninety-five percent of the initial motor vehicle tax in the
3 second registration period.

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

7 (8) When a motor vehicle is registered which is required to have a
8 title branded as previous salvage pursuant to section 60-174, the motor
9 vehicle tax shall be reduced by twenty-five percent.

10 Sec. 2. This act becomes operative on January 1, 2022.

11 Sec. 3. Original section 60-3,187, Revised Statutes Cumulative
12 Supplement, 2020, is repealed.