

# Section O — Motor Vehicle Registration and Licensing Fees

## Basic Provisions and Tax Base

Motor vehicles, trailers, semi-trailers, or cabin trailers operated on Nebraska highways must be registered and have specified fees paid as directed by the Nebraska statutes. Every snowmobile operated in Nebraska must also be registered.

The **Highway Trust Fund** is credited with:

1. All registration fees collected by county treasurers, except as provided in §§ [60-3,156](#), [39-2215\(3\)](#), and [60-3,141](#);
2. 70% of all registration fees collected for apportioned vehicles (§ [60-3,202](#));
3. Up to \$3.50 per plate fee as set by the Nebraska Department of Motor Vehicles (DMV) (§ [60-3,102](#));
4. The amount of unladen weight registration fees (§ [60-3,198\[10\]](#));
5. All film vehicle fees collected by the DMV (§ [60-383](#));
6. A portion of all personalized message plate fees (§ [60-3,119](#));
7. A portion of all Nebraska Cornhusker Spirit Plate fees (§ [60-3,128](#)); and
8. A portion of all organizational license plate fees (§ [60-3,104.01](#)).

The **Highway Cash Fund** is credited with the amount of registration fees collected from:

1. Trip permits issued via the DMV online permit system (§ [60-3,198 \[11\]](#));
2. Permanent plate fees for apportioned vehicles (§ [60-3,203](#));
3. Grain hauling permits (§ [60-3,112](#));
4. Nonresident carnival operator permits (§ [60-384](#)); and
5. Local trucks operating beyond their specified limits for the purpose of equipping, modifying, or servicing the truck (§ [60-3,110](#)).

The DMV Cash Fund is credited with \$2 from each registration issued, a portion of the fees collected from the sale of personalized message plates, a portion of the fees collected from the sale of Nebraska Cornhusker Spirit plates, a portion of the fees from Gold Star Family message plates, a portion of special interest motor vehicle license plates, and a portion of the fees collected from the sale of organizational plates. Twenty-five percent of the net registration fees obtained from snowmobile registrations is credited to the State General Fund. The Nebraska Snowmobile Trail Cash Fund is credited with 75% of the net registration fees obtained from snowmobile registrations.

The International Registration Plan Distributive Fund is credited with fees obtained from owners operating fleets of apportionable commercial motor vehicles in Nebraska for interstate commerce who, in lieu of general registration, register and license their fleet under the prorate provision contained in the statutes.

Effective July 1, 1996, LB 1218 transferred responsibility for the International Fuel Tax Agreement (IFTA) program to the DMV, Division of Motor Carrier Services. Effective January 1, 1997, the Interstate Motor Carrier (IMC) jurisdictions joined IFTA, resulting in the termination of the IMC program.

Beginning January 1, 1998, under Chapter 60, Article 30 of the Nebraska Revised Statutes, motor vehicle fees and taxes are collected by county officials and administered by the DMV.

**Statutory Reference  
and Description**

**Exemptions**

**Section [60-339](#)**

The following are not included in the definition of motor vehicles and are therefore exempted from registration fees:

NA

- mopeds;
- farm tractors;
- self-propelled equipment designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops;
- other implements of husbandry designed for and used primarily for tilling the soil, harvesting crops, or feeding livestock;
- vehicles which run only on rails or tracks;
- off-road designed vehicles including, but not limited to, golf carts, go-carts, riding lawn mowers, garden tractors, all terrain vehicles, utility-type vehicles, snowmobiles, and mini bikes;
- road, general purpose construction, and maintenance machinery not designed or used primarily for the transportation of persons or property including, but not limited to, ditch digging apparatus, asphalt spreaders, bucket loaders, leveling graders, earth moving carryalls, power shovels, earth moving equipment, and crawler tractors;
- self-propelled chairs used by persons who are disabled; and
- electric personal assistive mobility devices.

**Sections [60-366](#) and [60-367](#)**

A nonresident owner operating a foreign vehicle in Nebraska is not required to register this vehicle or pay any fees if the car has been properly registered in the foreign state and the number plates are displayed while in operation. However, any nonresident owner whose passenger car is operated in Nebraska for 30 or more days will register this car in the same manner as a Nebraska resident, unless the state of his or her residence grants immunity from these requirements to residents of Nebraska operating a passenger car in that state.

NA

**Section [60-373](#)**

Each licensed dealer in motor vehicles or dealer in trailers doing business in Nebraska, instead of registering each motor vehicle or trailer which the dealer owns that is a type otherwise required to be registered, or any employee of such dealer, may: (a) operate or move the same upon the streets and highways of Nebraska solely for purposes of transporting, testing, demonstrating, or use in the ordinary course and conduct of his or her business as a motor vehicle or trailer dealer, including the personal or private use of the dealer, and including the personal or private use of any bona fide employee, or for transporting industrial equipment held by the licensee for purposes of demonstration, sale, rental, or delivery; or (b) sell the same without registering each motor vehicle or trailer if dealer number plates are displayed on the vehicle.

Each licensed manufacturer who manufactures or assembles motor vehicles, motorcycles, or trailers, in lieu of the registering of each motor vehicle or trailer which the manufacturer owns which is a type otherwise required to be registered, or any employee of the manufacturer, may operate or move the same upon the streets and highways of Nebraska solely for purposes of transporting, testing, demonstrating to prospective customers, or use in the ordinary course and conduct of business as a motor vehicle, motorcycle, or trailer manufacturer, upon the condition that the dealer number plates be displayed on the vehicle.

NA

Finance companies licensed to do business in Nebraska may, in lieu of registering each motor vehicle or trailer repossessed, make an application for a repossession certificate and one repossession plate for a fee of \$10. NA

Any transporter doing business in Nebraska may, in lieu of registering each motor vehicle or trailer which the transporter is transporting, make an application to the DMV for a transporter's certificate and one transporter number plate for a fee of \$10. NA

**Section [60-368](#)**

Nonresidents, certified by the Nebraska Department of Labor as being engaged in temporary agricultural employment within Nebraska, are exempt from licensing passenger vehicles for 60 days, provided the vehicle is duly licensed in their state of residence. NA

**Section [60-3,160](#)**

No registration fee is collected on any motor vehicle owned by any city or village of Nebraska used in connection with police, street, public transportation, park, library, or fire prevention activity, fire trucks owned and used by any rural fire protection district, and motor vehicles owned and operated by the Civil Air Patrol; nor any motor vehicle owned and used by any public school district, county, state, or U.S. government, municipal public body, or authority used in operating a public passenger transportation system. \$820,116

**Section [60-3,185](#)**

In addition to the registration fees provided by Chapter 60, article 3, and the motor vehicle fee imposed in section [60-3,190](#), a motor vehicle tax is imposed on motor vehicles registered for operation upon the highways of Nebraska except: (1) Motor vehicles exempt from the registration fee in section [60-3,160](#); (2) One motor vehicle owned and used for his or her personal transportation by a disabled or blind honorably discharged veteran of the U.S. Armed Forces as defined in section [77-202.23](#) whose disability or blindness is recognized by the U.S. Department of Veterans Affairs if an application for the exemption has been approved under subsection (1) of section [60-3,189](#); (3) Motor vehicles owned by Indians as defined in 25 U.S.C. 479; (4) Motor vehicles owned by a member of the U.S. Armed Forces serving in Nebraska in compliance with military or naval orders if this person is a resident of a state other than Nebraska; (5) Motor vehicles owned by the state and its governmental subdivisions and exempt as provided in subdivision (1)(a) of section [77-202](#); and (6) Motor vehicles owned and used exclusively by an organization or society qualified for a tax exemption provided in subdivision (1)(b) or (1)(c) of section [77-202](#) if an application for the exemption provided in this subdivision has been approved under subsection (2) of section [60-3,189](#). NA

**Soldiers' and Sailors' Civil Relief Act (section [60-3,185\[4\]](#))**

This federal act allows nonresident military personnel stationed at a military base in Nebraska, or in one of the various recruiting services, to obtain tax-free license plates. Only the motor vehicle tax is exempt; the license fee and sales tax must be paid. NA  
(Federal law prohibits state taxation)

## Credits

**Section [60-398](#)**

A nonresident may, if he or she applies within 90 days from the original registration date and surrenders the registration certificate and the license which were assigned, receive a refund in the amount of 50% of the original license fee; except no refund will be made on any license surrendered after the ninth month of the registration period for which the vehicle was registered. NA

**Section [60-3,198\(8\)](#)**

A Nebraska-based fleet owner may file an application with the DMV to delete a registered motor vehicle from a fleet of registered motor vehicles because the vehicle is disabled and has been removed from service, and return the registration certificate or certificates. The fleet owner receives a credit for that portion of the registration fee deposited in the Highway Trust Fund based upon the number of unexpired months remaining in the registration year.

NA

**Section [60-3,200](#)**

Whenever a motor vehicle has been registered by the owner under the provisions of § [60-362](#), the motor vehicle taxes imposed in § [60-3,185](#), and the motor vehicle fee imposed in § [60-3,190](#) have been paid on that motor vehicle for the registration period, and the motor vehicle is registered under the prorate provisions of § [60-3,198](#), the DMV, upon application of the owner of the motor vehicle, is to certify that the motor vehicle owner is entitled to receive the refund of the unused registration fees, motor vehicle taxes, and motor vehicle fees for the registration period.

NA

**Section [60-395](#)**

The registered owner of a motor vehicle or cabin trailer which is sold or lost due to fire, theft, dismantlement, junking, or when a salvage certificate of title is issued, may, or whenever a type or class of motor vehicle previously 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 or taxes, or in case of a change in the tax situs of a motor vehicle to a location outside of Nebraska, may, by returning the registration certificate, the number plates and renewal tabs, and after making an affidavit to the county treasurer of such transfer of loss, receive a refund of that part of the unused fees on passenger vehicles, trucks, and cabin trailers based on the number of unexpired months remaining in the registration period. The registered owner must make claim for refund or credit within 60 days from the date of the event. The date of the event will be the date of the transfer or loss, the date of registration in another state, the effective date of the legislative act, or the date the court decision is rendered.

NA

**Section [60-396](#)**

Whenever the registered owner files an application with his or her county treasurer showing that a motor vehicle is disabled and has been removed from service, the registered owner may, by returning the registration certificate, number plates, and when appropriate, the renewal tabs, or in the case of the unavailability of these certificates, number plates or tabs, then by making an affidavit to the treasurer of such disablement and removal from service, receive a credit for a portion of the registration fee from the fee deposited with the State Treasurer at the time of registration based upon the number of unexpired months remaining in the registration year.

NA

## Preferential Tax Rates

**Section [60-3,198](#)**

Any owner engaged in operating a fleet of apportionable vehicles in Nebraska in interstate, commerce may, in lieu of registration of these vehicles under the general provisions of sections [60-301 to 60-3,220](#), register and license this fleet for operation in Nebraska by filing a sworn statement and the application required by section [60-3,203](#) with the DMV. Upon receipt of this statement and application, the DMV shall determine the total fee payment which shall be equal to the amount of fees due pursuant to section [60-3,203](#) and the amount obtained by applying the proportion of in-state fleet miles to total fleet miles, as reported in these states, to a fee of \$32 per ton based upon gross vehicle weight of the empty weights of any trailer, semi-trailer, 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

NA

any one time. The registered vehicles shall be exempt from all further registration and license fees under sections [60-301 to 60-3,220](#) for movement or operation in the State of Nebraska, except as provided in section [60-3,203](#).

**Section [60-3,145](#)**

Local vehicles operated solely within a ten-mile radius of an incorporated city or village's corporate limits must pay a registration fee of 30% of the regular commercial registration, but never less than \$18. \$140,226

**Section [60-3,146](#)**

For farm trucks, except for farm trucks or combinations of trucks or truck-tractors and trailers or semi-trailers having a gross vehicle weight exceeding 16 tons, the registration fee is \$18 for up to and including five tons gross vehicle weight. In excess of five tons, the fee is \$22. For a truck or a combination of truck or truck-tractor and trailer or semi-trailer, the registration fees are: for a gross weight in excess of 16 tons up to and including 20 tons, \$40 plus five dollars for each ton of gross weight over 17 tons; and for gross weight exceeding 20 tons, \$65 plus \$10 for each ton of gross weight over 20 tons. Fees are based on the combined gross weight as provided in section [60-3,147](#), but at a reduced rate. \$30,765,115

**Section [60-3,147\(4\)\(6\)](#)**

Commercial trucks used exclusively for the transportation of livestock, unprocessed milk, poultry, grain, sugar beets, potatoes, and hay, must pay fees at a rate of 10% less than other commercial trucks. NA

**Section [60-3,149](#)**

Trucks, truck-tractors, trailers, or semi-trailers which are not for hire, owned by those engaged in soil and water conservation work, and used for the purpose of transporting pipe and equipment used exclusively by these contractors, must pay registration fees at one-half of the commercial truck fee rate, but in no case less than the minimum fee of \$18. \$71,565

**Section [60-3,111](#)**

Special 30-day farm permits at one-twelfth of the commercial truck fee, but never less than \$25, can be used by farmers or ranchers for trucks used exclusively to carry their own supplies, farm equipment, and household goods to and from the owner's farm and ranch, and used to carry the owner's agricultural products, livestock, and produce to or from storage or market. Minimal

**Section [60-3,151](#)**

Trailers in Nebraska are registered and pay differing fees depending upon their classification: NA

**Utility trailer** - \$1 per 1,000 pounds of gross weight up to 9,000 pounds;

**Farm trailer** - \$1 regardless of weight;

**Fertilizer trailer** - \$1 regardless of weight, or \$3 per ton when the registration weight is to a separate unit;

**Commercial trailer or semi-trailer** - \$1 regardless of weight; and

**Pole and cable reel trailer** - \$2 per 1,000 pounds of gross weight up to 16,000 pounds.

**Section 60-3,151**

Recreational vehicles are registered and pay differing fees depending upon their classification:

NA

**Self-propelled mobile home -**

8,000 pounds or less	= \$18
8,001-11,999 pounds	= \$30
12,000 pounds and over	= \$42

**Cabin trailers without motive power -**

1,000 pounds or less	= \$ 9
1,001-1,999 pounds	= \$12
2,000 pounds and over	= \$15

**Section 60-3,155**

Well-boring apparatus pay a registration fee of one-twelfth of the regular commercial registration fee.

\$227,203