

**NEBRASKA DEPARTMENT OF REVENUE  
REGULATIONS REPEAL – TITLE 316, CHAPTER 46  
MOTOR VEHICLES**

**Explanatory Statement**

LB 271 was enacted in 1997 and exempted motor vehicles from the property tax while replacing the revenue for local governments with the motor vehicle tax. (See Neb. Rev. Stat. §§ 60-3,184 to 60-3,190). This chapter of regulations relates to the previous, ad valorem method of taxing motor vehicles. Therefore, it has been obsolete and unnecessary for 20 years. This relation proposal would repeal this entire chapter of regulations outright.