

**NEBRASKA DEPARTMENT OF REVENUE
REGULATIONS REPEAL – TITLE 316, CHAPTER 20
MOTOR VEHICLES**

REG-46-001 NATURE OF MOTOR VEHICLE TAX *Repealed*_____.

~~001.01 The motor vehicle tax is levied in lieu of ad valorem taxes to which motor vehicles would otherwise be subject. Motor vehicle tax does not apply to dealers' vehicles on hand or to those exempt from taxation by virtue of section 77-202, R.S.Supp., 1980.~~

~~001.02 Computation and collection of motor vehicle taxes are made in conjunction with the system of staggered registration of motor vehicles. Taxes must be paid before registration or renewal of registration can be made.~~

~~(Sections 60-303, 77-1238, and 77-1240.01, R.R.S. 1943, and sections 77-202 and 77-1240, R.S.Supp., 1980. November 24, 1980.)~~

REG-46-002 DEFINITIONS *Repealed*_____.

~~002.01 Motor vehicle shall mean every motor vehicle including trailers and cabin trailers, subject to the payment of ad valorem taxes or subject to the payment of taxes in lieu of ad valorem taxes as a condition of registration or licensing.~~

~~002.02 Taxing unit shall mean counties, townships, cities, villages, school districts, and all other subdivisions of the state and all governmental agencies having the power to levy or to provide for the levy of general or special taxes.~~

~~002.03 Registration date shall mean the first day of the month in which the vehicle was acquired unless a properly executed affidavit of storage or nonuse is filed with the county treasurer, in which case, registration date shall mean the first day of the month in which the taxpayer is seeking to register his vehicle.~~

~~002.04 Registration period shall mean a period of one year from the date of registration. Renewals shall become due on such date and shall become delinquent on the first day of the following month.~~

~~002.05 Motor vehicle tax shall mean the tax imposed in lieu of ad valorem tax upon licensable motor vehicles for which registration is sought.~~

~~002.06 Ad valorem tax shall mean the tax imposed on the value of intangible property as that tax applies to motor vehicles which are not subject to motor vehicle taxes and not registered for operation on the highways.~~

~~002.07 Dealers' vehicles on hand shall mean motor vehicles owned and held for resale by motor vehicle dealers.~~

~~002.08 Schedule of values shall mean the certified volumes prepared by the Nebraska Department of Revenue, which list the values to be used in the computation of taxes upon various types of motor vehicles subject to taxation.~~

~~002.09 Staggered registration shall mean the system of motor vehicle registration whereby the expiration date of an annual registration occurs 12 months following registration or renewal, regardless of its relationship to the calendar year.~~

~~002.10 Cabin trailer shall mean every vehicle without motive power designed for living quarters and for being drawn by a motor vehicle, and not exceeding eight feet in width, or forty feet in length, or thirteen and one half feet in height.~~

~~002.11 Trailer shall mean every vehicle without motor power carrying persons or property and being pulled by a motor vehicle and being so constructed that no substantial part of its weight rests upon the towing vehicle.~~

~~002.12 Calendar year shall mean the period from January 1 through the following December 31.~~

~~(Sections 60-301 and 77-1238, R.R.S. 1943. March 23, 1985.)~~

REG-46-003 SCHEDULE OF VALUES *Repealed* _____.

~~003.01 On or before August 1 of each year, the Nebraska Department of Revenue will certify to each county assessor a schedule of values upon the several types of motor vehicles already manufactured or being manufactured, except dealers' vehicles on hand.~~

~~003.01A This schedule of values shall be used in computing the amount of any motor vehicle tax to be paid during the calendar year beginning on January 1 following the date of certification.~~

~~003.01B The Nebraska Department of Revenue will prepare and certify to each county assessor, supplemental schedules of value for new makes and models which become available during the calendar year.~~

~~003.02 Values certified for cabin trailers and motor homes will not take into account the value of any household goods which are part of such vehicles and which are exempt from taxation pursuant to section 77-202(1)(d), R.S.Supp., 1984.~~

~~003.03 When no valuation is provided in the schedule of values for a motor vehicle which is to be registered, the county assessor shall place a value on the motor vehicle by using whatever information is available, including reference to values provided to any similar motor vehicles in the schedule of values certified by the Nebraska Department of Revenue. Such value shall be determined so as to be uniform and proportionate with the values placed~~

~~upon other motor vehicles. Motor vehicles in this category include vehicles which are older than those included in the schedule of values, homemade or assembled vehicles, and specialty vehicles.~~

~~(Sections 77-1239, 77-1239.02, and 77-1240.04, R.R.S. 1943, and section 77-202, R.S.Supp., 1984. March 23, 1985.)~~

~~REG-46-004 APPLICATION OF LEVIES Repealed~~_____.

~~004.01 Levies for the taxing units are set September 15 of each year and will be used for purposes of motor vehicle taxation during the following calendar year beginning January 1 and ending December 31.~~

~~004.02 In the event a taxpayer purchases a vehicle during one calendar year and delays registration until the following calendar year, the tax will be computed from the date of acquisition based on the levy in effect for the calendar year on the date the vehicle was acquired. The registration period will begin on the first day of the month in which the vehicle was acquired.~~

~~In situations where the taxpayer furnishes an affidavit of storage or nonuse, the motor vehicle tax will be computed in the following manner:~~

~~004.02A For the period of storage or nonuse, beginning with the date of acquisition and ending with the registration date, the motor vehicle tax will be based on the levy and value in effect for the calendar year on the date of acquisition;~~

~~004.02B For the registration period, the motor vehicle tax shall be based on the levy and value in effect for the calendar year on the registration date.~~

~~004.03 Ad valorem taxes levied against motor vehicles which are not subject to motor vehicle tax or not registered for use on the highways shall be computed from levies set for the calendar year on September 15 of that year. These taxes will be computed in the same manner as taxes on other items of personal property.~~

~~(Sections 77-1240.01, R.R.S. 1943, and Section 77-1601, R.S.Supp., 1980. November 24, 1980.)~~

~~REG-46-005 COMPUTATION OF TAX Repealed~~_____.

~~005.01 The county assessor of each county will compute the motor vehicle tax upon all motor vehicles sought to be registered in each taxing unit within the county. This provision does not apply to dealers' vehicles on hand.~~

~~The motor vehicle tax will be computed by applying the appropriate levy to the actual value of each motor vehicle for which taxes are to be paid.~~

~~005.02 Motor vehicles which are not subject to motor vehicle taxes and not registered for operation on the highways shall be subject to ad valorem taxes computed in the same manner as ad valorem taxes on other items of tangible property. The schedule of values used to compute ad valorem taxes will be the same as that used to compute motor vehicle taxes.~~

~~005.03 Notice of the amount of motor vehicle taxes due and payable will be sent through the United States mails to the registrant at the address shown upon the registration certificate. Such notice must be mailed no later than the first day of the registration period.~~

~~005.04 For purposes of determining the correct levies to be used in computing motor vehicle taxes, the situs of each motor vehicle used and owned for any purposes shall be the taxing unit wherein such vehicle is principally stored and kept. The tax situs for any motor vehicle used or owned by a student shall be the place of residence of the student if that is different from the place where he attends school.~~

~~(Sections 77 1240, and 77 1240.01, R.R.S. 1943, and section 77 201, R.S.Supp., 1984. March 23, 1985.)~~

REG-46-006 COLLECTION OF TAXES *Repealed*_____.

~~006.01 All motor vehicle taxes shall be due and payable in a single payment at the time the vehicle is originally registered, or, in cases of registration renewals, at the expiration of the preceding registration period.~~

~~006.01A Upon payment of the motor vehicle taxes, the registrant will be issued a tax receipt showing that he has paid all applicable taxes upon the vehicle.~~

~~006.01B No registration fee shall be collected nor shall a registration certificate be issued unless the registrant holds a properly executed tax receipt.~~

~~006.02 Motor vehicles not subject to motor vehicle tax, and not registered for operation on the highways, except dealers' vehicles on hand, are subject to the ad valorem tax on tangible property. This tax is computed in accordance with the schedule of values certified by the Nebraska Department of Revenue. Collection of this tax shall be in the same manner as collection of taxes on other tangible personal property.~~

~~(Section 77 1240.01, R.R.S. 1943, and Sections 60 1605 and 77 1240, R.S.Supp., 1980. November 24, 1980.)~~

REG-46-007 TRANSFER OF OWNERSHIP *Repealed* _____.

~~007.01 Upon the transfer of ownership of any registered motor vehicle, the registration on that vehicle shall expire.~~

~~007.02 In those situations in which a taxpayer transfers ownership of his vehicle and does not concurrently replace it with another vehicle, a refund of motor vehicle tax shall be granted, based on the unused full months remaining in the registration period.~~

~~007.03 In those situations in which the taxpayer acquires another vehicle at the time of termination of possession of a vehicle previously registered, the taxpayer shall be refunded that portion of unexpired motor vehicle taxes, including the tax attributable to the month in which the transfer is being made. This refund may be applied as a credit toward payment of motor vehicle taxes due on the newly acquired vehicle. Taxes on the newly acquired vehicle shall be computed from the beginning of the calendar month during which the transfer is made and shall run for a consecutive 12 month period. In the event that a motor vehicle is transferred and replaced with another vehicle during the same calendar month in which it was acquired, no refund shall be allowed for such month.~~

~~007.04 The county assessor will certify to the county treasurer the amount of any tax refund or credit and the taxing unit wherein that motor vehicle is registered. The amount of the refund or credit will be charged to the taxing unit in which the tax money was originally distributed.~~

~~007.05 No refunds of less than two dollars will be made; however, credits of less than two dollars can be made toward the total payment of motor vehicle tax.~~

~~(Sections 60 315, and 77 1240.03, R.S.Supp., 1980. November 24, 1980.)~~

REG-46-008 EXPIRED OR LATE REGISTRATION *Repealed* _____.

~~008.01 In the event application for renewal is made after the registration period has expired, motor vehicle taxes will be computed from the date the prior registration expired.~~

~~008.02 In situations in which an applicant seeks to register a newly purchased motor vehicle, motor vehicle taxes will be computed from the date of acquisition regardless of the use which was made of the vehicle prior to registration.~~

~~008.03 If the period that the vehicle is not registered exceeds a 12 month period or spreads into 2 calendar years, motor vehicle taxes shall be computed in accordance with Reg 46-004.02A and 004.02B.~~

~~(Section 77 342, R.R.S. 1943. November 24, 1980.)~~

~~REG-46-009 OPTION TO REGISTER THREE OR MORE MOTOR VEHICLES ON A CALENDAR YEAR BASIS, OR AN ANNUAL BASIS BEGINNING IN A MONTH CHOSEN BY THE OWNER~~ *Repealed*_____.

~~An owner of three or more motor vehicles which are required to be registered has the option of registering those vehicles on a calendar year basis or on an annual basis beginning in a month chosen by the owner, rather than staggering the registration throughout the year.~~

~~009.01 For taxpayers who choose to register three or more newly acquired vehicles on a calendar year basis, a partial year's tax statement must be issued for the remaining full months in the calendar year and the registration will expire the following December 31. As a result, each vehicle will be taxed and registered on a calendar year basis beginning the following January 1.~~

~~009.02 For taxpayers who choose to register three or more vehicles on an annual basis in a month chosen by the owner, a partial year's tax statement must be issued for the remaining full months up to and including the last day of the month immediately preceding the month chosen by the owner. As a result, each vehicle will be taxed and registered on an annual basis beginning the following month chosen by the owner.~~

~~009.03 When a taxpayer acquires a third, or a second and third vehicle while one or more of his vehicles are already registered on a staggered basis, it will be necessary to "adjust" the taxing and registration period for one or more of these vehicles. In order that all of the vehicles can be taxed and registered on a calendar year basis, or on an annual basis beginning in a month chosen by the owner, the following steps are necessary:~~

~~009.03A For the newly or lastly acquired vehicle or vehicles, a partial year's tax statement must be issued based on the remaining full months in the calendar year or annual period. The expiration date will be the following December 31, or the following last day of the month immediately preceding the month chosen by the owner.~~

~~009.03B As the registration period(s) expire(s) on the vehicle(s) already registered on a staggered basis, it will be necessary to issue a partial year's tax statement on each vehicle as it becomes due, for the remaining full months in the calendar year expiring on December 31, or the remaining full months in the annual period expiring on the last day of the month immediately preceding the month chosen by the owner.~~

~~009.04 The registration period for each of the vehicles previously registered on a staggered basis must be made to expire on December 31, or the last day of the month immediately preceding the month chosen by the owner. The vehicles must then be registered and taxed on a calendar year basis, or on an annual basis beginning in a month chosen by the owner. In some situations, a time necessary to change the staggered registration to a calendar year basis may span over a two year period.~~

~~(Section 60-310, R.S. Supp., 1980. November 24, 1980.)~~

REG-46-010 DISTRIBUTION OF MOTOR VEHICLE TAX *Repealed*_____.

~~010.01 The proceeds from taxes on a motor vehicle will be allocated to each taxing unit in the same proportion as the levy on tangible personal property in that unit bears to the total levy on tangible personal property of all the taxing units for which the motor vehicle is taxed.~~

~~(Section 77-1240.01, R.R.S. 1943. December 24, 1975.)~~