

Nebraska Certificate of Exemption for Mobility Enhancing Equipment on a Motor Vehicle

Part A — Completed by the Purchaser of the Motor Vehicle

Name and Address of Purchaser			Name and Address of Motor Vehicle Dealer/Retailer		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

The purchaser of a motor vehicle with installed mobility enhancing equipment must provide the following information if the prescription for the mobility enhancing equipment was issued for a dependent.

Name of Dependent

Relationship to Purchaser

I certify that the mobility enhancing equipment described in Part B is for my use or for the use of my dependent, and is exempt from Nebraska sales and use tax because the mobility enhancing equipment is installed on the motor vehicle according to a prescription issued by a Nebraska licensed physician. **A copy of the prescription must be attached to this certificate.**

Signature of Purchaser

Any purchaser who completes this certificate for any purchase which is not exempt from sales and use tax under [Neb. Rev. Stat. § 77-2704.09](#) must in addition to any tax, interest, and penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶

Signature of Purchaser

Date Issued

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Phone Number

Part B — Completed by the Motor Vehicle Dealer or Retailer

1 Total sales price of the motor vehicle including the mobility enhancing equipment **1** \$

Purchased Vehicle Description

Make	Body Type	Year	Vehicle Identification Number (VIN)

Description of Mobility Enhancing Equipment

Value of Equipment

Description of Mobility Enhancing Equipment	Value of Equipment

2 Total value of mobility enhancing equipment **2** \$

3 Total sales price of motor vehicle (line 1 minus line 2). This amount must be entered on line 1 of the [Nebraska Sales/Use Tax and Tire Fee Statement, Form 6](#) **3** \$

Signature of the Motor Vehicle Dealer or Retailer

Under penalties of law, I declare that I have examined this certificate of exemption, and it is correct and complete.

sign here ▶

Signature of the Motor Vehicle Dealer or Retailer

Date

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Phone Number

NOTE: The purchaser of the mobility enhancing equipment must give a completed Form 13ME to the motor vehicle dealer or retailer. A motor vehicle dealer is required to attach a copy of Form 13ME to Form 6. A retailer must keep a copy of the Form 13ME as part of its records.

Instructions

Who Can Qualify. Any disabled person who is required to use durable medical equipment, orthotics, or prosthetics for locomotion may purchase mobility enhancing equipment with a motor vehicle exempt from sales or use tax. The purchaser must sign the Nebraska Certificate of Exemption for Mobility Enhancing Equipment on a Motor Vehicle, Form 13ME, **and** provide a copy of the applicable prescription issued by a Nebraska licensed physician. If there is no physician's prescription attached to Form 13ME, the total amount paid for the vehicle and mobility enhancing equipment is subject to sales or use tax.

Mobility enhancing equipment that is purchased with a motor vehicle is also exempt from sales and use tax if purchased to meet the needs of a dependent. The purchaser of the motor vehicle must provide: the name of the dependent, their relationship to the dependent, and a signed and dated Form 13ME and attach a copy of the applicable prescription issued to the dependent. A dependent is generally a family member and may include a parent, spouse, or child of the purchaser of the motor vehicle.

Mobility enhancing equipment purchased by nursing homes and other organizations is not exempt unless the entire vehicle can be purchased exempt.

Where to File. Form 13ME, with a copy of the applicable prescription issued by a Nebraska licensed physician, must be given to the motor vehicle dealer or retailer. The motor vehicle dealer or other retailer is required to:

1. Attach a copy of the completed Form 13ME and a copy of the physician's prescription to [Nebraska Sales/Use Tax and Tire Fee Statement, Form 6](#); and
2. Attach a copy of the physician's prescription to the copy of the Form 13E that the retailer is required to maintain as part of its records.

Mobility Enhancing Equipment for Motor Vehicles. Mobility enhancing equipment for motor vehicles includes the following items:

- Accelerator and brake hand controls;
- Air kneel suspension (adjustable shock absorbers and a compressor, which lowers the vehicle to within inches of the ground);
- Drop floor;
- Power door opener;
- Power transfer seat;
- Raised roof;
- Sensitized or low effort brake;
- Sensitized or low effort steering;
- Transfer of controls;
- Van lift; and
- Wheel chair tie downs.

Equipment That Does Not Qualify for The Exemption. Mobility enhancing equipment does not include any motor vehicle or equipment on a motor vehicle normally provided by a vehicle manufacturer. Items that do not qualify for the exemption include: power steering, power brakes; automatic transmission, automatic door locks, running boards; and telephones.

Value of Mobility Enhancing Equipment. The motor vehicle dealer or retailer is required to enter on line 2 of Form 13ME the total selling price or value of all of the qualified mobility enhancing equipment sold with the motor vehicle.

Repair and Maintenance Parts. Repair and maintenance parts for mobility enhancing equipment on a motor vehicle are tax exempt provided the owner of the vehicle gives to the repairperson a copy of an applicable prescription issued by a Nebraska licensed physician, and either a completed [Nebraska Resale or Exempt Sale Certificate, Form 13](#), Section B, or a copy of the completed Form 13ME.

Maintenance Agreement. The sale of a maintenance agreement that pays for the maintenance of mobility enhancing equipment on a motor vehicle is tax exempt. The purchaser must give the retailer of the maintenance agreement a copy of an applicable prescription issued by a Nebraska licensed physician, and either a completed Form 13, Section B, or a copy of the completed Form 13ME. If there is a single charge for a maintenance agreement that covers both the vehicle and mobility enhancing equipment, the charge for the maintenance agreement is taxable. If the charge for the agreement is separately stated, it is exempt from tax.

Mobility Enhancing Equipment Purchased Separately from the Vehicle. If you are purchasing mobility enhancing equipment separately from the vehicle, you must issue to the retailer of the equipment a Form 13, Section B, with a copy of an applicable prescription issued by a Nebraska licensed physician.