

LEGISLATIVE BILL 224

Approved by the Governor June 3, 1987

Introduced by Transportation Committee, Lamb, 43,
Chairperson; Beyer, 3; Wesely, 26;
Schellpeper, 18; Rogers, 41; Rupp, 22

AN ACT relating to motor vehicles; to amend sections 39-6,127, 39-6,135, 39-6,138, 39-6,139, 39-6,156, 39-6,159, 39-6,160, 39-6,163, 39-6,164, 60-301, 60-310, 60-315, 60-318, 60-344, 60-407, 75-363, 77-1240, 77-1240.01, 77-1240.03, 77-1241.09, and 77-2703, Reissue Revised Statutes of Nebraska, 1943, sections 39-669.11, 39-6,179, 60-302, and 60-320, Revised Statutes Supplement, 1986, section 39-669.26, Reissue Revised Statutes of Nebraska, 1943, as amended by section 3, Legislative Bill 430, Ninetieth Legislature, First Session, 1987, and section 39-669.08, Revised Statutes Supplement, 1986, as amended by section 2, Legislative Bill 404, Ninetieth Legislature, First Session, 1987; to change provisions relating to driving while intoxicated; to eliminate approval requirements concerning certain equipment; to provide an exception to length restrictions for certain vehicles; to redefine terms; to create a fund; to change the delinquency date for certain registrations; to authorize a refund of and change provisions relating to the payment of certain fees and taxes; to change provisions relating to dealer number plates; to provide for the cancellation of operator's licenses in certain cases; to prohibit the issuance of certain tickets and citations; to harmonize provisions; to provide operative dates; to repeal the original sections, and also sections 39-6,143 to 39-6,146, 39-6,157, 39-6,158, 39-6,167, and 39-6,168, Reissue Revised Statutes of Nebraska, 1943; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 39-669.08, Revised Statutes Supplement, 1986, as amended by section 2, Legislative Bill 404, Ninetieth Legislature, First

Session, 1987, be amended to read as follows:

39-669.08. (1) Any person who operates or has in his or her actual physical control a motor vehicle upon a public highway in this state shall be deemed to have given his or her consent to submit to a chemical test of his or her blood, urine, or breath for the purpose of determining the amount of alcoholic content in such blood, breath, or urine.

(2) Any law enforcement officer who has been duly authorized to make arrests for violations of traffic laws of this state or of ordinances of any city or village may require any person arrested for any offense arising out of acts alleged to have been committed while the person was driving or was in actual physical control of a motor vehicle while under the influence of alcoholic liquor to submit to a chemical test of his or her blood, breath, or urine for the purpose of determining the alcoholic content of such blood, breath, or urine when the officer has reasonable grounds to believe that such person was driving or was in the actual physical control of a motor vehicle upon a public highway in this state while under the influence of alcoholic liquor.

(3) Any law enforcement officer who has been duly authorized to make arrests for violation of traffic laws of this state or ordinances of any city or village may require any person who operates or has in his or her actual physical control a motor vehicle upon a public highway in this state to submit to a preliminary test of his or her breath for alcohol content if the officer has reasonable grounds to believe that such person has alcohol in his or her body, has committed a moving traffic violation, or has been involved in a traffic accident. Any person who refuses to submit to such preliminary breath test or whose preliminary breath test results indicate an alcohol content of ten-hundredths of one per cent or more one gram or more by weight of alcohol per two hundred ten liters of his or her breath shall be placed under arrest. Any person who refuses to submit to such preliminary breath test shall be guilty of a Class V misdemeanor.

(4) Any person arrested as provided in this section may, upon the direction of a law enforcement officer, be required to submit to a chemical test of his or her blood, breath, or urine for a determination of the alcohol content. Any person who refuses to submit to a chemical blood, breath, or urine test required pursuant to this section shall be subject to the administrative revocation procedures of the Director of

Motor Vehicles provided in sections 39-669.07 to 39-669.09 and 39-669.14 to 39-669.18 and shall be guilty of a crime and, upon conviction thereof, shall be punished as follows:

(a) If such person (i) has not had a previous conviction under this subsection since July 17, 1982, (ii) was not convicted under this subsection prior to July 17, 1982, or (iii) has not been convicted under a city or village ordinance enacted pursuant to this subsection as authorized by section 39-669.07, either prior or subsequent to July 17, 1982, such person shall be guilty of a Class W misdemeanor, and the court shall, as part of the judgment of conviction, order such person not to drive any motor vehicle in the State of Nebraska for any purpose for a period of six months from the date of his or her conviction and shall order that the operator's license of such person be revoked for a like period.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order such person not to drive any motor vehicle in the State of Nebraska for any purpose for a period of sixty days;

(b) If such person (i) has had one previous conviction under this subsection since July 17, 1982, (ii) has been convicted once under this subsection as it existed prior to July 17, 1982, or (iii) has been convicted once under a city or village ordinance enacted pursuant to this subsection as authorized by section 39-669.07 either prior or subsequent to July 17, 1982, such person shall be guilty of a Class W misdemeanor, and the court shall, as part of the judgment of conviction, order such person not to drive any motor vehicle in the State of Nebraska for any purpose for a period of one year from the date of his or her conviction and shall order that the operator's license of such person be revoked for a like period.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order such person not to drive any motor vehicle in the State of Nebraska for any purpose for a period of six months from the date of the order, and such order of probation shall include as one of its conditions confinement in the city or county jail for forty-eight hours; and

(c) If such person (i) has had two or more convictions under this subsection since July 17, 1982,

(ii) has been convicted two or more times under this subsection as it existed prior to July 17, 1982, (iii) has been convicted two or more times under a city or village ordinance enacted pursuant to this subsection as authorized by section 39-669.07 either prior or subsequent to July 17, 1982, or (iv) has been convicted as described in subdivisions (c)(i) to (c)(iii) of this subsection a total of two or more times, such person shall be guilty of a Class W misdemeanor, and the court shall, as part of the judgment of conviction, order such person not to drive any motor vehicle in the State of Nebraska for any purpose for a period of fifteen years from the date of his or her conviction and shall order that the operator's license of such person be revoked for a like period.

If the court places such person on probation or suspends the sentence for any reason, the court shall, as one of the conditions of probation or sentence suspension, order such person not to drive any motor vehicle in the State of Nebraska for any purpose for a period of one year, and such order of probation shall include as one of its conditions confinement in the city or county jail for seven days.

For each conviction under this subsection, the court shall, as part of the judgment of conviction, make a finding on the record as to the number of the defendant's prior convictions under this subsection prior or subsequent to July 17, 1982, and the defendant's prior convictions under a city or village ordinance enacted pursuant to this subsection or section 39-669.07 either prior or subsequent to July 17, 1982. The defendant shall be given the opportunity to review the record of his or her prior convictions, bring mitigating facts to the attention of the court prior to sentencing, and make objections on the record regarding the validity of such prior convictions.

Any person operating a motor vehicle on the highways or streets of this state while his or her operator's license has been revoked pursuant to subdivision (c) of this subsection shall be guilty of a Class IV felony.

Any city or village may enact ordinances in conformance with this subsection. Upon conviction of any person of a violation of such city or village ordinance, the provisions of this subsection with respect to the license of such person to operate a motor vehicle shall be applicable the same as though it were a violation of this subsection.

(5) Any person who is required to submit to a

preliminary breath test or to a chemical blood, breath, or urine test pursuant to this section shall be advised of the consequences of refusing to submit to such test.

Sec. 2. That section 39-669.11, Revised Statutes Supplement, 1986, be amended to read as follows:

39-669.11. Any test made under the provisions of section 39-669.08, if made in conformity with the requirements of this section, shall be competent evidence in any prosecution under a state statute or city or village ordinance involving operating a motor vehicle while under the influence of alcoholic liquor, or involving driving or being in actual physical control of a motor vehicle ~~with an amount~~ when the concentration of alcohol in the blood, breath, or urine is in excess of allowable levels, in violation of a statute section 39-669.07 or a city or village ordinance. Tests to be considered valid shall have been performed according to methods approved by the Department of Health and by an individual possessing a valid permit issued by such department for such purpose. The department is authorized to approve satisfactory techniques or methods and to ascertain the qualifications and competence of individuals to perform such tests and to issue permits which shall be subject to termination or revocation at the discretion of the department. A permit fee may be established by regulation by the department which shall not exceed the actual cost of processing the initial permit. Such fee shall be charged annually to each permit holder.

The fees shall be used to defray the cost of processing and issuing the permits and other expenses incurred by the department in carrying out this section. The fee shall be deposited in the state treasury and credited to the Department of Health Cash Fund as a laboratory service fee.

Sec. 3. That section 39-669.26, Reissue Revised Statutes of Nebraska, 1943, as amended by section 3, Legislative Bill 430, Ninetieth Legislature, First Session, 1987, be amended to read as follows:

39-669.26. In order to prevent and eliminate successive traffic violations, there is hereby provided a point system dealing with traffic violations as disclosed by the files of the Director of Motor Vehicles. The following point system shall be adopted:

- (1) Conviction of motor vehicle homicide -- 12 points;
- (2) Third offense drunken driving in violation of any city or village ordinance or of section

39-669.07, as disclosed by the records of the director, regardless of whether the trial court found the same to be a third offense -- 12 points;

(3) Failure to stop and render aid as required under the laws of this state in the event of involvement in a motor vehicle accident resulting in the death or personal injury of another -- 6 points;

(4) Failure to stop and render aid as required under the laws of this state or any city or village ordinance in the event of a motor vehicle accident resulting in property damage if such accident is reported by the owner or operator within twelve hours from the time of the accident -- 4 points, otherwise -- 8 points, and for purposes of this subdivision a telephone call or other notification to the appropriate peace officers shall be deemed to be a report;

(5) Driving a motor vehicle while under the influence of alcoholic liquor or any drug or with ten-hundredths of one per cent or more by weight of alcohol in body fluids when such person has a concentration of ten-hundredths of one gram or more by weight of alcohol per one hundred milliliters of his or her blood or urine or per two hundred ten liters of his or her breath in violation of any city or village ordinance or of section 39-669.07 -- 6 points;

(6) Willful reckless driving in violation of any city or village ordinance or of section 39-669.03 or 39-669.05 -- 6 points;

(7) Careless driving in violation of any city or village ordinance or of section 39-669 -- 4 points;

(8) Negligent driving in violation of any city or village ordinance -- 3 points;

(9) Reckless driving in violation of any city or village ordinance or of section 39-669.01 -- 5 points;

(10) Speeding in violation of any city or village ordinance or of section 39-662, 39-663, or 39-666: (a) Not more than five miles per hour over the speed limit -- 1 point; (b) more than five miles per hour but not more than ten miles per hour over the speed limit -- 2 points; and (c) more than ten miles per hour over the speed limit -- 3 points, except that one point shall be assessed upon conviction of exceeding by not more than ten miles per hour, two points shall be assessed upon conviction of exceeding by more than ten miles per hour but not more than fifteen miles per hour, and three points shall be assessed upon conviction of exceeding by more than fifteen miles per hour the speed limits provided for in subdivision (2)(c), (d), or (f)

of section 39-662 or subdivision (1)(c), (d), (e), or (g) or (3)(c), (d), or (h) of section 39-666;

(11) Failure to yield to a pedestrian not resulting in bodily injury to a pedestrian -- 2 points;

(12) Failure to yield to a pedestrian resulting in bodily injury to a pedestrian -- 4 points; and

(13) All other traffic violations involving the operation of motor vehicles by the operator for which reports to the Department of Motor Vehicles are required under sections 39-669.22 and 39-669.23, not including parking violations, violations for operating a motor vehicle without a valid operator's license in the operator's possession, muffler violations, overwidth, overheight, or overlength violations, or overloading of trucks -- 1 point.

All such points shall be assessed against the driving record of the operator as of the date of the violation for which conviction was had. Points may be reduced by the department under section 39-669.37.

In all cases, the forfeiture of bail not vacated shall be regarded as equivalent to the conviction of the offense with which the operator was charged.

Sec. 4. That section 39-6,127, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,127. Every vehicle, including road rollers, road machinery, combines, farm machinery, wagons, racks, and farm tractors, (1) having a width, including load, of eighty inches or more, or (2) having any part thereof or having any load thereupon which ~~shall extend~~ extends forty inches or more to the left of the center of the chassis, shall display, when driven, pulled, operated, or propelled upon any highway, during the period from one half hour after sunset until one half hour before sunrise, and at all other times when there is not sufficient light to render such vehicle clearly discernible, two clearance lights on the left side of such vehicle. One of such clearance lights shall be located at the front and display an amber light visible, under normal atmospheric conditions, from a distance of three hundred feet to the front of such vehicle. The other clearance light shall be located at the rear and display a red light visible, under normal atmospheric conditions, from a distance of three hundred feet to the rear of said the vehicle. The light at the rear shall be so located as not to be confused with the taillight by those approaching from the rear. Such

lights shall be located on a line with the extreme outer point of such vehicle or the load thereon, except that; PROVIDED, suitable reflectors of like color, and equal visibility, and of a type approved by the Department of Motor Vehicles may be substituted for such clearance lights. The AND PROVIDED FURTHER, the installation of all lamps shall be made in such a manner that no hazard will be created by their use on the highway.

Sec. 5. That section 39-6,135, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,135. (a) Every motor vehicle when operated upon a highway shall be equipped with a horn in good working order capable of emitting sound audible under normal conditions from a distance of not less than two hundred feet. Except as otherwise provided in this section, and it shall be unlawful, except as otherwise provided in this section, for any vehicle to be equipped with or for any person to use upon a vehicle any siren, exhaust, compression, or spark plug whistle or for any person at any time to use a horn, otherwise than as a reasonable warning, or to make any unnecessary or unreasonably loud or harsh sound by means of a horn or other warning device. (b) Every police and fire department and fire patrol vehicle and every ambulance used for emergency calls shall be equipped with a bell, siren, or exhaust whistle, of a type approved by the Department of Motor Vehicles.

Sec. 6. That section 39-6,138, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,138. (1) Every motor vehicle upon a highway within this state during the period from a half hour after sunset to a half hour before sunrise, and at any other time when there is not sufficient light to render clearly discernible persons or vehicles upon the highway at a distance of five hundred feet ahead, shall be equipped with lighted front and rear lamps as respectively required in this section for different classes of vehicles.

(2) Every motor vehicle, other than a motorcycle, road roller, road machinery, or farm tractor, shall be equipped with two or more headlamps, at the front of and on opposite sides of the motor vehicle, and with a lamp on the rear exhibiting a red light visible, under normal atmospheric conditions, from a distance of at least five hundred feet to the rear of such vehicle, which headlamps shall comply with the requirements and limitations set forth in sections

39-6,140 and 39-6,142, and, except as to acetylene headlamps, shall be of a type which has been approved by the Department of Motor Vehicles-

(3) Every farm tractor upon a highway within this state during the period from a half hour after sunset to a half hour before sunrise, and at any other time when there is not sufficient light to render clearly discernible persons or vehicles upon the highway at a distance of five hundred feet ahead, shall be equipped with two or more headlamps, at the front or on opposite sides of the tractor, and with a lamp on the rear exhibiting a red light visible, under normal atmospheric conditions, from a distance of at least five hundred feet to the rear of such tractor, which headlamps shall comply with the requirements and limitations set forth in sections 39-6,140 and 39-6,142, and shall be of a type which has been approved by the Department of Motor Vehicles-

(4) Every motorcycle shall be equipped with at least one and not more than two headlamps and with a lamp on the rear exhibiting a red light visible, under normal atmospheric conditions, from a distance of at least five hundred feet to the rear of such motor vehicle, which headlamp or lamps shall comply with the requirements and limitations set forth in sections 39-6,140 and 39-6,142, and, except as to acetylene headlamps, shall be of a type which has been approved by the department-

(5) It shall be unlawful for any owner or operator of any motor vehicle to operate such vehicle upon a highway, unless (a) the condition of the lamps and electric circuit shall be such as to give substantially normal light output, (b) the taillight shall show red directly to the rear, the glass therein shall be unbroken, the lamp shall be securely fastened, and its electric circuit shall be free from grounds or shorts, (c) if equipped with spot lamps, the number shall be limited to not more than one spot lamp except for law enforcement personnel, government employees, and public utility employees, (d) if equipped with auxiliary driving lamps, the number shall be limited to not more than two auxiliary driving lamps, and such auxiliary lamps, if used, must shall be mounted on the front at a point not less than fifteen inches above the level surface upon which the vehicle stands, and every such auxiliary lamp or lamps shall meet the statutory requirements for headlamps, (e) if equipped with any lighting device, other than headlamps, spot lamps, or auxiliary driving lamps, which projects a beam of

light of an intensity greater than twenty-five candle power, such lighting device shall be so directed that no part of the beam therefrom will strike the level of the surface on which the vehicle stands at a distance of more than fifty feet from the vehicle; and (f) if equipped with side cowl or fender lamps, the number shall be limited to two such lamps, and each such side cowl or fender lamp shall emit an amber or white light.

Sec. 7. That section 39-6,139, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,139. (1) Any motor vehicle may be equipped with spot lamps as specified in section 39-6,138, and every lighted spot lamp shall be so aimed and used upon approaching another vehicle that no part of the beam will be directed to the left of the center of the highway nor more than one hundred feet ahead of the vehicle.

(2) Any motor vehicle may be equipped with not to exceed two auxiliary driving lamps mounted on the front at a height not less than twelve inches nor more than forty-two inches above the level surface on which the vehicle stands, and every such auxiliary driving lamp or lamps shall meet the requirements and limitations set forth in section 39-6,140.

(3) Whenever a motor vehicle is equipped with a signal lamp, the signal lamp shall be so constructed and located on the vehicle as to give a signal, in such color as designated by the Department of Motor Vehicles, which shall be plainly visible in normal sunlight, from a distance of one hundred feet to the rear of the vehicle but shall not project a glaring or dazzling light, and shall be of a type approved by the Department of Motor Vehicles.

(4) Any device, other than headlamps, spot lamps, or auxiliary driving lamps, which projects a beam of light of an intensity greater than twenty-five candle power, shall be so directed that no part of the beam will strike the level of the surface on which the vehicle stands at a distance of more than fifty feet from the vehicle.

Sec. 8. That section 39-6,156, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,156. The term safety glass as used in sections section 39-6,155 to 39-6,158 shall be construed to mean any product composed of glass or such other or similar products as will successfully withstand discoloration due to exposure to sunlight or abnormal

temperatures over an extended period of time, and is so manufactured, fabricated, or treated as substantially to prevent or reduce in comparison with ordinary sheet glass or plate glass, when struck or broken, the likelihood of injury to persons.

Sec. 9. That section 39-6,159, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,159. The owner or operator of any motor vehicle operated in violation of the provisions of ~~sections section~~ 39-6,155 ~~to~~ 39-6,158 shall be guilty of a Class III misdemeanor.

Sec. 10. That section 39-6,160, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,160. In case of the any violation of any of the provisions of ~~sections section~~ 39-6,155 ~~to~~ 39-6,158 by any common carrier or person operating a motor vehicle under a permit issued by the Director of Motor Vehicles, Public Service Commission, or other authorized body or officer, such permit shall be revoked, or, in the discretion of such authorized department, commission, or officer, suspended until the provisions of ~~said sections shall be~~ such section are satisfactorily complied with.

Sec. 11. That section 39-6,163, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,163. The operator of any motor vehicle required by section 39-6,127 to have clearance lights shall, immediately upon bringing his or her vehicle to a stop upon or immediately adjacent to the traveled portion of the highway at any time during the period of from one half hour after sunset to one half hour before sunrise, (1) place one lighted flare, or one red emergency reflector, at the side of such vehicle just inside the white line marking the center of paved highways and near the center of dirt or gravel highways, (2) place one lighted flare, or one red emergency reflector, approximately one hundred feet to the rear of such vehicle, and (3) place one lighted flare, or one red emergency reflector, approximately one hundred feet to the front of such vehicle. The operator, and shall maintain such lighted flares, or red emergency reflectors, in such ~~position~~ positions during the time such vehicle remains parked, except ; PROVIDED, that motor vehicles transporting flammables shall be required to use two flares, or two red emergency reflectors, to be placed as described ~~heretofore~~ in this section to the

front and rear but shall not be permitted to place open flame flares adjacent to such vehicles, **AND PROVIDED FURTHER,** that the red emergency reflectors referred to herein and in section 39-6,162 shall be of a type approved by the Department of Motor Vehicles-

Sec. 12. That section 39-6,164, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-6,164. (1) Except as provided in subsection (2) of this section, between one half hour before sunrise and one half hour after sunset, all vehicles described in section 39-6,162 shall be equipped with two red flags, one to be placed one hundred feet behind and the other one hundred feet ahead of said such parked vehicles and in such position as to be visible to all approaching traffic during the daylight hours.

(2) In lieu of the requirements of subsection (1) of this section, vehicles described in section 39-6,162 may be equipped with three red emergency reflectors, **of a type approved by the Department of Motor Vehicles-** One of such reflectors shall be placed alongside the vehicle on the traffic side and within ten feet of the front or rear of the vehicle. When there is two-way traffic, one reflector shall be placed one hundred feet ahead of the vehicle and one shall be placed one hundred feet behind the vehicle. When there is only one-way traffic, one reflector shall be placed one hundred feet and one two hundred feet behind the vehicle.

Sec. 13. That section 39-6,179, Revised Statutes Supplement, 1986, be amended to read as follows:

39-6,179. (1)(a) No vehicle shall exceed a length of forty feet, extreme overall dimensions, inclusive of front and rear bumpers including load, except that (i) a bus may exceed the forty-foot limitation by up to but not to exceed six inches when such excess length is caused by the projection of a front or rear safety bumper constructed, treated, or manufactured so that it absorbs energy upon impact, (ii) a truck-tractor may exceed the forty-foot limitation, (iii) a semitrailer operating in a truck-tractor single semitrailer combination, which semitrailer was actually and lawfully operating in the State of Nebraska on December 1, 1982, may exceed the forty-foot limitation, and (iv) a semitrailer operating in a truck-tractor single semitrailer combination, which semitrailer was not actually and lawfully operating in the State of Nebraska on December 1, 1982, may exceed the forty-foot

limitation but shall not exceed a length of fifty-three feet including load.

(b) No combination of vehicles shall exceed a length of sixty-five feet extreme overall dimensions inclusive of front and rear bumpers and including load, except (i) one truck and one trailer, loaded or unloaded, used in transporting a combine to be engaged in harvesting, while being transported into or through the state during daylight hours and the total length does not exceed seventy-five feet including load. (ii) a truck-tractor single semitrailer combination, and (iii) a truck-tractor semitrailer trailer combination, but the semitrailer trailer portion of such combination shall not exceed sixty-five feet inclusive of connective devices.

(c) Two consecutive sets of tandem axles may carry a gross load of thirty-four thousand pounds each when the overall distance between the first and last axles of such consecutive sets of tandem axles is thirty-six, thirty-seven, or thirty-eight feet, except as provided in section 39-6,180.02. Such vehicles shall be subject to section 39-6,185.

(d) A truck shall be construed to be one vehicle for the purpose of determining length.

(e) A trailer shall be construed to be one vehicle for the purpose of determining length.

(2) Subsection (1) of this section shall not apply to: Extra-long vehicles which have been issued a permit pursuant to section 39-6,179.01; vehicles which have been issued a permit pursuant to section 39-6,181.01; the temporary moving of farm machinery during daylight hours in the normal course of farm operations; the movement of unbaled livestock forage vehicles, loaded or unloaded; the movement of public utility or other construction and maintenance material and equipment at any time; farm equipment dealers hauling, driving, delivering, or picking up farm equipment or implements of husbandry within the county in which the dealer maintains his or her place of business, or in any adjoining county or counties, and return; the overhang of any motor vehicle being hauled upon any lawful combination of vehicles, but such overhang shall not exceed the distance from the rear axle of the hauled motor vehicle to the closest bumper thereof; or any rubber-tired crane with a fixed load when (a) such vehicle will be transported on a state highway, excluding any portion of the National System of Interstate and Defense Highways, on a city street, or on a road within the corporate limits of a city, (b) the

city in which the crane is intended to be transported has authorized a one-day permit for the transportation of the crane, specifying the route to be used and the hours during which the crane can be transported, except that no permit shall be issued by a city for travel on a state highway containing a bridge or structure which is structurally inadequate to carry the crane as determined by the Department of Roads, (c) such vehicle will be escorted by another vehicle or vehicles assigned by the city, (d) such vehicle's gross weight does not exceed eighty-five thousand pounds, if a four-axle crane, or sixty-seven thousand pounds, if a three-axle crane, and (e) if a four-axle crane, the maximum weight on each set of tandem axles does not exceed forty-two thousand five hundred pounds, or if a three-axle crane, the maximum weight on the front axle does not exceed twenty-five thousand pounds and the total maximum weight on the rear tandem axles does not exceed forty-two thousand five hundred pounds.

(3) The length limitations of this section shall be exclusive of safety and energy conservation devices, such as rearview mirrors, turnsignal lamps, marker lamps, steps and handholds for entry and egress, flexible fender extensions, mudflaps and splash and spray suppressant devices, load-induced tire bulge, refrigeration units or air compressors, and other devices necessary for safe and efficient operation of commercial motor vehicles, except that no device excluded from the limitations of this section shall have by its design or use the capability to carry cargo.

Sec. 14. That section 60-301, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-301. As used in ~~sections 60-301 to 60-344~~ Chapter 60, article 3, unless the context otherwise requires:

(1) Motor vehicles shall include all vehicles propelled by any power other than muscular power, except (a) mopeds, (b) farm tractors, (c) self-propelled equipment designed and used exclusively to carry and apply fertilizer, chemicals, or related products to agricultural soil and crops, and other implements of husbandry designed for and used primarily for tilling the soil and harvesting crops or feeding livestock, (d) vehicles which run only on rails or tracks, (e) off-road designed vehicles, including, but not limited to, golf carts, go-carts, riding lawnmowers, garden tractors, all-terrain vehicles, snowmobiles, and minibikes, and (f) road and general-purpose construction and

maintenance machinery not designed or used primarily for the transportation of persons or property, including, but not limited to, ditchdigging apparatus, asphalt spreaders, bucket loaders, leveling graders, earthmoving carryalls, power shovels, earthmoving equipment, crawler tractors, and self-propelled invalid chairs;

(2) Highways shall include public streets, roads, turnpikes, parks, parkways, drives, alleys, and other public ways used for the passage of road vehicles;

(3) Trucks shall include motor vehicles equipped or used for the transportation of property;

(4) Trailer shall include every vehicle without motor power designed for carrying persons or property and being pulled by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle;

(5) Semitrailer shall mean every vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle;

(6) 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;

(7) Truck-tractor shall mean every motor vehicle designed and used primarily for drawing other vehicles, and not so constructed as to carry a load other than a part of the weight of the vehicle and load being drawn;

(8) Owner shall mean a person, firm, or corporation who holds a legal title of a vehicle. In 7 ~~or in~~ the event (a) a vehicle is the subject of an agreement for the conditional sale thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee, ~~or in the event~~ (b) while a vehicle is subject to a lease of thirty days or more with an immediate right of possession vested in the lessee, or ~~in the event~~ (c) a mortgagor of a vehicle is entitled to possession, then such conditional vendee, lessee, or mortgagor shall be deemed the owner for the purpose of ~~sections 60-301 to 60-344 Chapter 60, article 3. For the such purpose, of sections 60-301 to 60-344;~~ there are hereby adopted and incorporated by reference the provisions of Article XI, International Registration Plan, adopted by the American Association of Motor Vehicle Administrators, as revised

November 1976;

(9) Vehicle shall mean every device in, upon, or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved solely by human power or used exclusively upon stationary rails or tracks;

(10) Fleet shall include one or more apportionable vehicles;

(11) Transporter shall mean every person lawfully engaged in the business of transporting vehicles, not his or her own, solely for delivery thereof, (a) by driving singly, ~~or~~ (b) by driving in combinations by the towbar, fullmount, or saddlemount methods; or any combinations thereof, or where (c) when a truck or tractor draws a semitrailer or tows a trailer; ~~solely for delivery thereof~~;

(12) Self-propelled mobile home shall mean a vehicle with motive power designed for living quarters;

(13) Total fleet miles shall mean the total number of miles operated in all jurisdictions during the preceding year by the vehicles in such fleet during such year;

(14) In-state miles shall mean total miles operated (a) in the State of Nebraska during the preceding year by the motor vehicle or vehicles registered and licensed for fleet operation; and (b) in noncontracting reciprocity states by vehicles that are base-plated in Nebraska;

(15) Local trucks shall mean trucks having a gross weight of less than twenty-five tons and operated wholly and exclusively within an incorporated city or village, or within ten miles of the corporate limits, where they are owned, and operated, and registered, which trucks shall carry on their license plates, in addition to the registration number, designation of local plate;

(16) Farm trucks shall mean trucks, including combinations of trucks or truck-tractors and trailers or semitrailers, of farmers or ranchers, used wholly and exclusively to carry their own supplies, farm equipment, and household goods to or from the owner's farm or ranch, used by the farmer or rancher to carry his or her own agricultural products, livestock, and produce, to or from storage or market, or used by farmers or ranchers in exchange of service in such hauling of such supplies or agricultural products, livestock, and produce, or used occasionally to carry camper units, which trucks shall carry on their license plates, in addition to the registration number, the designation farm; and beginning

when new plates are issued pursuant to section 60-311 after August 26, 1983, the words NOT FOR HIRE;

(17) Agricultural products shall mean field crops, and horticultural, viticultural, forestry, nut, dairy, livestock, poultry, bee, and farm products, including sod grown on the land owned or rented by the farmer, and the byproducts derived from any of them;

(18) Utility trailer shall mean a trailer having a gross weight, including load thereon, of nine thousand pounds or less, attached to a motor vehicle and used wholly and exclusively to carry miscellaneous items of personal property, which trailers shall carry on their license plate, in addition to the registration number, the letter X;

(19) Local commercial truck shall mean a truck and combinations of trucks, truck-tractors, or trailers, or semitrailers having a gross weight of twenty-five tons or more and operated solely within an incorporated city or village, or within five ten miles of the corporate limits, where they are owned, operated, and registered, which trucks shall carry on their license plates in addition to the registration number, the letters LC;

(20) Farm trailer shall include any trailer or semitrailer used wholly and exclusively to carry a farmer's or rancher's own supplies, farm equipment, and household goods to or from the owner's farm or ranch, or used by the farmer or rancher to carry his or her own agricultural products, livestock, and produce to or from storage and market, and attached to a passenger car or farm-licensed vehicle, or used by a farmer or rancher to carry his or her own agricultural products, livestock, and produce to and from market, which trailers shall carry on their license plate, in addition to the registration number, the letter X, but farm trailer shall not include a trailer so used when attached to a farm tractor;

(21) Motorcycle shall mean every motor vehicle, except a tractor, having a seat or saddle for use of the rider and designed to travel on not more than three wheels in contact with the ground;

(22) Fertilizer trailer shall mean any trailer, including gooseneck applicators or trailers, designed and used exclusively to carry or apply agricultural fertilizer or agricultural chemicals and having a gross weight including load thereon of twenty thousand pounds or less, which trailers shall carry on their license plate in addition to the registration number, the letter X;

(23) Apportionable vehicle shall mean any vehicle used in two or more jurisdictions that allocate or proportionally register vehicles and are used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, except that such term shall not include any recreational vehicle, vehicle displaying restricted plates, vehicle not required to be licensed as a commercial vehicle, bus used in the transportation of chartered parties, or government-owned vehicle. Such vehicle shall either (a) have a gross vehicle weight in excess of twenty-six thousand pounds, (b) have three or more axles, regardless of weight, or (c) be used in combination when the weight of such combination exceeds twenty-six thousand pounds gross vehicle weight. Vehicles, or combinations thereof, having a gross vehicle weight of twenty-six thousand pounds or less and two-axle vehicles may be proportionally registered at the option of the registrant;

(24) Noncontracting reciprocity state shall mean any state which is not a party to any type of contracting agreement between the State of Nebraska and one or more other jurisdictions for registration purposes on commercial vehicles, ~~and does not require and~~, as a condition to operate on the highways of that state, (a) ~~does not require~~ any type of vehicle registration or allocation of vehicles for registration purposes, or (b) does not impose any charges based on miles operated, other than those that might be assessed against fuel consumed in that state, on any vehicles which are part of a Nebraska-based fleet;

(25) Passenger car shall mean a motor vehicle designed and used to carry ten passengers or less and not used for hire;

(26) Moped shall mean a bicycle with fully operative pedals for propulsion by human power, an automatic transmission, and a motor with a cylinder capacity not exceeding fifty cubic centimeters, which produces no more than two brake horsepower and is capable of propelling the bicycle at a maximum design speed of no more than thirty miles per hour on level ground; and

(27) Minibike shall mean a two-wheel motor vehicle which has a total wheel and tire diameter of less than fourteen inches, or an engine-rated capacity of less than forty-five cubic centimeters displacement.

Sec. 15. That section 60-302, Revised Statutes Supplement, 1986, be amended to read as follows:

60-302. No motor vehicle, trailer, semitrailer, or cabin trailer, unless otherwise expressly provided, shall be operated on the highways of this state unless such vehicle is registered in accordance with ~~the provisions of~~ Chapter 60, article 3. Every owner of a vehicle required to be registered shall make application for registration to the county treasurer of the county in which the vehicle has tax situs, as defined in section ~~77-1202~~ 77-1240. ~~The such~~ application shall be a copy of a certificate of title or, in the case of a renewal of a registration, ~~the such~~ application shall be the previous registration period's certificate. A salvage certificate of title, as defined in section 60-129, shall not be valid for registration purposes.

All applications for registration of motor vehicles shall be accompanied by proof of financial responsibility. Proof of financial responsibility shall be evidenced by a copy of proof of financial responsibility filed pursuant to subdivision (2), (3), or (4) of section 60-528 bearing the seal of the Department of Motor Vehicles or by a certificate or policy of insurance. Such certificate or policy of insurance shall be written by an insurance carrier duly authorized to do business in this state and shall certify that there is in effect a motor vehicle liability policy for the benefit of the person required to furnish proof of financial responsibility. Such certificate or policy shall give the effective dates of such motor vehicle liability policy, which dates shall be evidence that the coverage is in effect on and following the date of registration, and shall designate, by explicit description or by appropriate reference, all motor vehicles covered thereby.

Any nonresident owner, who desires to register a vehicle or vehicles in this state, shall register in the county where the vehicle is domiciled or where the owner conducts a bona fide business.

Each new application shall contain, in addition to such other information as may be required by the department, the name and post office address of the applicant and a description of the vehicle, including the color, the manufacturer, the identification number, and the weight of the vehicle required by Chapter 60, article 3. With such application and proof of financial responsibility, the applicant shall pay the proper registration fee as provided in sections 60-305.08 to 60-339 and shall ~~provide the following information with regard to the vehicle being registered:~~ The type of

fuel used to propel the vehicle, whether state whether the vehicle is propelled by electricity, motor vehicle fuel as defined in section 66-401, or special fuel as defined in section 66-602, and if special fuel, the type of fuel. The form shall also contain a notice that bulk special or diesel fuel purchasers may be subject to federal excise tax liability. The Department of Motor Vehicles department shall prescribe a form, containing such notice, for supplying such the information for vehicles to be registered, on or after January 17, 1984. The county assessor shall include such the form in each mailing made pursuant to section 77-1240.

The county treasurer or his or her agent shall collect, in addition to other registration fees, the sum of one dollar and fifty cents for each and every certificate issued, which fee shall be transmitted by the county treasurer to the State Treasurer and shall, by the State Treasurer, be credited to the State Recreation Road Fund.

Sec. 16. There is hereby created the Interstate Registration Operations Cash Fund. Such fund shall be used by the Department of Motor Vehicles to carry out all operations pursuant to the administration of titling and registering vehicles in interstate commerce. Any money in the fund available for investment shall be invested by the state investment officer pursuant to sections 72-1237 to 72-1269.

Sec. 17. That section 60-310, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-310. Such registration may be renewed annually in the same manner and upon payment of the same fee as provided for the original registration. On making an application for renewal, the registration certificate for the preceding registration period must be presented with the application. In case the certificate is not presented, a fee of one dollar shall be added to the registration fee.

The certificate of registration and license plates furnished by the department shall be valid during the registration period for which they are issued and, when renewal tabs furnished pursuant to section 60-311 have been affixed thereto, they shall also be valid for the registration period designated by such renewal tabs.

The registration period for motor vehicles, trailers, semitrailers, and cabin trailers required to be registered as provided in section 60-302 shall expire on the first day of the month one year from the month of issuance, and renewal shall become due on such day and

shall become delinquent on the first day of the following month, ~~7~~ except that renewal of registrations for 1975 shall become due on January 1, 1976, and delinquent on March 1, 1976.

The above provisions ~~do~~ shall not apply to dealer's license plates, repossession plates, and transporter plates as provided in section 60-320, which plates shall be issued for a calendar year. The registration period for vehicles licensed as apportioned vehicles as provided in section 60-305.09 shall expire December 31 of each year and shall become delinquent ~~March~~ February 1 of the following year. Any owner who has three or more vehicles required to be registered under the provisions of ~~this act~~ Chapter 60, article 3, may register all such vehicles on a calendar-year basis or on an annual basis as ~~provided in this section.~~ An owner who has three or more vehicles required to be registered under Chapter 60, article 3, may elect to register all such vehicles on an annual basis for the same registration period beginning in a month chosen by the owner. The owner when ~~When~~ electing to establish the same registration period for all such vehicles, the ~~owner~~ shall pay the registration fee and motor vehicle tax on each vehicle for the number of months necessary to extend its current registration period to the registration period under which all such vehicles will be registered. Credit shall be given for registration paid on each vehicle when the vehicle has a later expiration date than that chosen by the owner. Thereafter all such vehicles shall be registered on an annual basis starting in the month chosen by the owner.

Sec. 18. That section 60-315, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-315. (1)(a) Upon transfer of ownership of any motor vehicle or cabin trailer as defined in section 60-301, (b) in case of loss of possession because of fire, theft, dismantlement, or junking, ~~or~~ (c) when a salvage certificate of title is issued, or (d) 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 and taxes, the registration shall expire and the registered owner may, by returning the registration certificate and number plates and, when appropriate, the renewal tabs, and, after making affidavit to the county treasurer of such transfer, ~~or~~ loss, legislative act, or court decision, 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 from the date of transfer or loss, the effective date of the legislative act, or the date the court decision is rendered, except that when such vehicle or trailer is transferred, the legislative act is enacted, or the court decision is rendered within the same calendar month in which acquired, no refund shall be allowed for such month. The registered owner shall make a claim for credit or refund of the unused fees within thirty days from the date of the loss or transfer, the effective date of the legislative act, or the date the court decision is rendered or shall be deemed to have forfeited his or her right to such refund. Application for registration or for reassignment of number plates and, when appropriate, renewal tabs to another motor vehicle or cabin trailer shall be made within fifteen days of the date of purchase.

(2) Whenever the registered owner files an application with the county treasurer showing that a motor vehicle is disabled and has been removed from service, the registered owner may, by returning the registration certificate and number plates and, when appropriate, the renewal tabs; or, in the case of the unavailability of such certificate or 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. When the owner registers a replacement vehicle at the time of filing such affidavit, the credit may be immediately applied against the registration fee for the replacement vehicle. When no such replacement vehicle is so registered, the county treasurer shall forward the application and affidavit, if any, to the State Treasurer who shall determine the amount, if any, of the allowable credit and furnish a certificate therefor to the owner. When such motor vehicle is removed from service within the same month in which it was registered, no credit shall be allowed for such month. Such credit may be applied against registration fees for new or replacement vehicles incurred within one year after cancellation of registration of the motor vehicle for which the credit was allowed. When any such vehicle is reregistered within the same registration year in which its registration has been canceled, the fee shall

be that portion of the registration fee for the remainder of the registration year.

Sec. 19. That section 60-318, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-318. All fees for the registration of vehicles, unless otherwise expressly provided, shall be paid to the county treasurer of the county in which ~~the applicant for registration resides or is domiciled or conducts a bona fide business the vehicle has tax situs as defined in section 77-1240.~~ If registered pursuant to section 60-305.09, all fees shall be paid to the Department of Motor Vehicles.

Sec. 20. That section 60-320, Revised Statutes Supplement, 1986, be amended to read as follows:

60-320. (1) Each licensed dealer in motor vehicles or dealer in trailers as defined in section 60-1401.02 doing business in this state in lieu of the registering of each motor vehicle or trailer which such dealer owns of 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 this state 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 such dealer, and including the personal or private use of any bona fide employee licensed pursuant to Chapter 60, article 14, 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 such motor vehicle or trailer upon the condition that any such vehicle display thereon, in the manner prescribed in section 60-323, dealer number plates as provided for in subsection (3) of this section. Each licensed manufacturer as defined in section 60-1401.02, which actually manufactures or assembles motor vehicles, motorcycles, or trailers within this state, in lieu of the registering of each motor vehicle or trailer which such manufacturer owns of a type otherwise required to be registered, or any employee of such manufacturer, may operate or move the same upon the streets and highways of this state 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 any such vehicle display thereon, in the manner prescribed in

section 60-323, dealer number plates as provided for in subsection (3) of this section. In no event shall such plates be used on motor vehicles or trailers hauling other than automotive or trailer equipment, ~~or~~ complete motor vehicles, semitrailers, or trailers which are inventory of such licensed dealer or manufacturer unless there is issued by the Department of Motor Vehicles a special permit specifying the hauling of other products.

(2) Motor vehicles or trailers owned by such dealer and bearing such dealer number plates may be driven upon the streets and highways for demonstration purposes by any prospective buyer thereof for a period of forty-eight hours. Motor vehicles or trailers owned and held for sale by such dealer and bearing such dealer number plates may be driven upon the streets and highways for a period of forty-eight hours as service loaner vehicles by customers having their vehicles repaired by the dealer. Upon delivery of such motor vehicle or trailer to such prospective buyer for demonstration purposes or to a service customer, the dealer shall deliver to the prospective buyer or service customer a card or certificate giving the name and address of the dealer, the name and address of the prospective buyer or service customer, and the date and hour of such delivery and the products to be hauled, if any, under a special permit. The special permit and card or certificate shall be in such form as shall be prescribed by the Department of Motor Vehicles and shall be carried by such prospective buyer or service customer while driving such motor vehicle or pulling such trailer. The Department of Motor Vehicles shall make a charge of ten dollars for each special permit issued hereunder. Finance companies, as defined in section 60-1401.02, licensed to do business in this state may, in lieu of registering each motor vehicle or trailer repossessed, upon the payment of a fee of ten dollars, make an application to the Department of Motor Vehicles for a repossession certificate and one repossession plate. Additional certificates and repossession plates may be procured for a fee of ten dollars each. Such repossession plates may be used only for moving motor vehicles or trailers on the streets and highways for the purpose of repossession, demonstration, and disposal of such motor vehicles or trailers repossessed. Such repossession plates shall be of the same size and material as the normal motor vehicle license plates and shall be prefixed with a large letter R and be serially numbered from 1 to distinguish them from each other. Such plates shall be displayed only on the rear of a

repossessed motor vehicle or trailer. The certificate shall be displayed on demand for any motor vehicle or trailer being operated on a repossession plate. Finance companies shall be entitled to a dealer number plate only in the event such company has qualified as a motor vehicle dealer under the provisions of Chapter 60, article 14.

(3)(a) Any licensed dealer or manufacturer described in subsection (1) of this section may upon payment of a fee of thirty dollars make an application, on a form approved by the Nebraska Motor Vehicle Industry Licensing Board, to the county treasurer of the county in which his or her place of business is located for a certificate and one dealer number plate for the type of vehicle the dealer has been authorized by the Nebraska Motor Vehicle Industry Licensing Board to sell and demonstrate. One additional dealer number plate may be procured for the type of vehicle the dealer has sold during the last previous period of October 1 through September 30 for each twenty vehicles sold at retail during such period, or one additional dealer number plate for each thirty vehicles sold at wholesale during such period, but not to exceed a total of five additional dealer number plates in the case of vehicles sold at wholesale or, in the case of a manufacturer, for each ten vehicles actually manufactured or assembled within the state within the last previous period of October 1 through September 30 for a fee of fifteen dollars each. However, when an applicant applies for a license, the Nebraska Motor Vehicle Industry Licensing Board may authorize the county treasurer to issue additional dealer number plates when the dealer or manufacturer furnishes satisfactory proof for a need of additional dealer number plates because of special condition or hardship. In the case of unauthorized use of dealer plates by any licensed dealer, the Nebraska Motor Vehicle Industry Licensing Board is empowered to hold a hearing and after such hearing may determine that such dealer is not qualified for continued usage of such dealer plates for a set period not to exceed one year. Such additional dealer number plates shall, in addition to all other numbers and letters required by section 60-311.02, bear such mark or number as will distinguish such plates one from another.

(b) Subject to all the provisions of law relating to motor vehicles and trailers not inconsistent with this section, any person, firm, or corporation holding a dealer's license issued pursuant to the laws of this state who is regularly engaged within this state

in the business of buying and selling motor vehicles and trailers, who regularly maintains within this state an established place of business, and who desires to effect delivery of any motor vehicle or trailer bought or sold by him or her from the point where purchased or sold to points within or outside this state may, solely for the purpose of such delivery by himself or herself, agent, or bona fide purchaser, drive such motor vehicle or pull such trailer on the highways of this state without charge or registration of such vehicle or trailer. There shall be displayed on the front and rear windows of such motor vehicle, except a motorcycle, and displayed on the front and rear of each such trailer a decal on which shall be plainly printed in black letters not less than two inches high the words In Transit. One In Transit decal shall be displayed on a motorcycle, which decal may be one half the size required for other motor vehicles. Such decals shall include a registration number, which registration number shall be different for each decal or pair of decals issued, and the form of such decal and the numbering system shall be as prescribed by the Department of Motor Vehicles. Each dealer issuing such decals shall keep a record of the registration number of each decal or pair of decals on the invoice of such sale. Such transit decal shall allow such owner to operate the motor vehicle or pull such trailer for a period of fifteen days in order to effect proper registration of the new or used motor vehicle or trailer, except that transit decals for trailers manufactured in Nebraska shall allow such owner or his or her designee to pull such trailer for a period of thirty days. When any person, firm, or corporation has had a motor vehicle or trailer previously registered and license plates assigned to such person, firm, or corporation, such owner may operate the motor vehicle or pull such trailer for a period of fifteen days in order to effect transfer of plates to the new or used motor vehicle or trailer. Upon demand of proper authorities, there shall be presented by the person in charge of such motor vehicle or trailer, for examination, a duly executed bill of sale therefor, a certificate of title, or other satisfactory evidence of the right of possession by such person of such motor vehicle or trailer.

(4) Any transporter doing business in this state may, in lieu of registering each motor vehicle or trailer which such transporter is transporting, upon payment of a fee of ten dollars, make an application to the Department of Motor Vehicles for a transporter's

certificate and one transporter number plate. Additional certificates and plates may be procured for a fee of ten dollars each. Such transporter number plates may be the same size as plates issued for motorcycles, shall bear thereon a mark to distinguish them as transporter plates, and shall be serially numbered so as to distinguish them from each other. Such plates may only be displayed upon the front of a driven vehicle of a lawful combination or upon the front of a motor vehicle driven singly or upon the rear of a trailer being pulled. The certificate shall be issued in duplicate. The original thereof shall be kept on file by the transporter, and the duplicate shall be displayed upon demand by the driver of any vehicle or trailer being transported. A transporter plate or certificate may not be displayed upon a work or service vehicle, except that when a properly registered truck or tractor being a work or service vehicle is in the process of towing or drawing a trailer or semitrailer including a cabin trailer, which itself is being delivered by the transporter, then the registered truck or tractor shall also display a transporter plate upon the front thereof. The applicant for a transporter plate shall keep, for three years, a record of each vehicle transported by him or her hereunder, and such record shall be available to the department for inspection. Each applicant hereunder shall file proof of his or her status as a bona fide transporter.

(5) It shall be the duty of all law enforcement officers to arrest and prosecute all violators of the provisions of subsection (1), (2), (3), or (4) of this section and see that they are properly prosecuted according to law. Any person, firm, or corporation, including any motor vehicle or trailer dealer or manufacturer, who fails to comply with the provisions of subsection (1), (2), (3), or (4) of this section shall be deemed guilty of a Class V misdemeanor and in addition thereto pay the county treasurer any and all motor vehicle and trailer taxes or registration fees due had the motor vehicle or trailer been properly registered according to law. When any motor vehicle or trailer dealer's or manufacturer's license has been revoked, or otherwise terminated, it shall be the duty of such dealer to immediately surrender to the Department of Motor Vehicles or to the Nebraska Motor Vehicle Industry Licensing Board any dealer number plates issued to him or her for the current year. Failure of such dealer or manufacturer to immediately surrender such dealer license plates to the department

upon demand by the department shall be unlawful.

(6) Any motor vehicle or trailer owned by a dealer and bearing other than dealer number plates as provided in this section 60-320 shall be conclusively presumed not to be a part of the dealer's inventory and not for demonstration or sale and therefor not eligible for any exemption from taxation applicable to vehicles with dealer plates.

Sec. 21. That section 60-344, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-344. Any person applying for or taking out motor vehicle, trailer, semitrailer, or cabin trailer registration in any county, ~~other than that in which such person actually resides, is domiciled, or conducts a bona fide business at the time of taking out such license, or location other than that specified in section 60-305.09 or 77-1240~~ shall be deemed guilty of a Class V misdemeanor.

Sec. 22. That section 60-407, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-407. (1) No license or permit to operate a motor vehicle shall be granted to any applicant until such applicant satisfies the examiner that he or she possesses, with or without the aid of glasses, sufficient powers of eyesight to enable him or her to operate a motor vehicle on the highways of this state with a reasonable degree of safety. If, from the examination given any applicant, it appears that the applicant's powers of eyesight are such that he or she cannot operate a motor vehicle on the highways of this state with a reasonable degree of safety, the examiner shall require the applicant to present a doctor's or optometrist's certificate to the effect that the applicant has sufficient powers of eyesight for such purpose before issuing a license to the applicant. If it is indicated by the examination by the examiner or by the doctor's or optometrist's certificate that the applicant must wear glasses to meet the minimum visual standards set by the department, then the applicant shall have the use of any license issued to him or her restricted to wearing glasses while operating a motor vehicle. If the application to operate a motor vehicle required by this act discloses that the applicant for such license suffers from any other physical defect or defects of a character which may affect the safety of operation by such applicant of a motor vehicle, the examiner shall require the applicant to show cause why

such license should be granted and, through such personal examination and demonstration as may be prescribed by the director, to show the necessary ability to safely operate a motor vehicle on the public highways. If the examiner is satisfied, after the demonstration, that such applicant has the ability to safely operate a motor vehicle, an operator's license may be issued to the applicant subject, at the discretion of the director, to a limitation to operate only such motor vehicles at such time, for such purpose, and within such area as the license shall designate. The director may, at the request of a law enforcement officer or when he or she has reason to believe that a person may be physically or mentally incompetent to operate a motor vehicle or a person's driving record appears to the department to justify an examination, give notice to the holder of an operator's license to appear before an examiner for examination to operate a motor vehicle safely. A refusal to appear before an examiner for an examination shall be unlawful and shall result in the immediate cancellation of the person's operator's license by the director. If the license holder cannot qualify at the examination, his or her operator's license shall be immediately surrendered to the examiner and forwarded to the director who shall cancel his or her license and privilege to operate a motor vehicle. Refusal to appear before an examiner for examination after notice to do so or to surrender an operator's license on demand shall be unlawful, and any person failing to surrender his or her operator's license as required by the provisions of this section shall be guilty of a Class III misdemeanor. No operator's license referred to in this subsection shall, under any circumstances, be issued to any person who has not attained the age of sixteen years but, upon application therefor and proof of age in the manner provided in subsection (3) of this section, any such person may take the examination required by this subsection at any time within sixty days prior to his or her sixteenth birthday.

(2) A person who has not attained the age set forth in subsection (1) of this section but is over the age of fourteen years may be issued, by the county treasurer, a limited permit to drive a motor vehicle, moped, or motorcycle to and from the school building where he or she attends school, by the nearest highway or street from his or her place of residence, if such child lives a distance of one and one half miles or more from such school and either resides outside a

metropolitan, primary, or first-class city or attends a school which is outside a metropolitan, primary, or first-class city. Such limited permit shall be used for the sole purpose of transporting such person to attend school, except that the holder of the permit may drive under the personal supervision of his or her parents or guardian. A permit shall not be issued until such person has appeared before an examiner to demonstrate that he or she is capable of successfully operating a motor vehicle or motorcycle and has in his or her possession an examiner's certificate authorizing the county treasurer to issue a school permit. Any such person desiring such limited permit may first obtain a learner's permit from the county treasurer, which permit shall be valid for a period of two months. While holding the permit, the person may operate a motor vehicle on the highways of this state if he or she has seated next to him or her a person who is a licensed operator or, in the case of a motorcycle or moped, if he or she is within visual contact with and is under the supervision of a person who, in the case of a motorcycle, is a licensed motorcycle operator or, in the case of a moped, is a licensed motor vehicle operator. Such licensed motor vehicle or motorcycle operator shall either be a parent or guardian of the child or a person over the age of nineteen years who is authorized in writing by the child's parent or guardian to supervise the actions of the child in operating the vehicle. Prior to issuance of a learner's permit it shall be required that such person demonstrate that he or she has sufficient powers of eyesight to safely operate a motor vehicle or motorcycle.

(3) Each individual who is making an application for his or her first operator's license or a limited or learner's permit ~~must~~ shall furnish proof of age and name by a legal document, a learner's permit, a school permit, a birth certificate, a valid operator's license from another state, military papers, passport papers, immigration papers, alien registration papers, an affidavit, or written information signed by a parent or guardian of the applicant. The applicant may be required to furnish proof to the examiner that the parent or guardian signing any written information is in fact the parent or guardian of such applicant. All licenses, and limited permits issued pursuant to subsection (2) of this section, shall be subject to revocation under the terms of section 60-427, and any person who violates the terms of such license or limited permit shall be deemed guilty of a Class III

misdemeanor.

(4) Any person who has attained the age of fifteen years or more may obtain a learner's permit from the county treasurer which shall be valid for a period of twelve months, and he or she may operate a motor vehicle on the highways of this state if he or she is accompanied at all times by a licensed operator who is at least nineteen years of age and who is actually occupying the seat beside the driver or, in the case of a motorcycle or moped, if he or she is within visual contact with and under the supervision of, in the case of a motorcycle, a licensed motorcycle operator or, in the case of a moped, a licensed motor vehicle operator. Any person who has attained the age of fourteen years may operate a motor vehicle over the highways of the state if he or she is accompanied or, in the case of a motorcycle or moped, supervised at all times by a licensed operator who shall be a high school driver training instructor certified by the Commissioner of Education.

(5) Any person who is thirteen years of age or older and resides upon a farm in this state or who is fourteen years of age or older and who is employed for compensation upon a farm in this state may obtain a special permit authorizing the operation of farm tractors and other motorized implements of farm husbandry upon the public highways and roads of this state, if the applicant for such a restricted permit furnishes to a license examiner satisfactory proof of age and satisfactorily demonstrates to the examiner that he or she has knowledge of the operation of such equipment and of the rules of the road and laws respecting the operation of motor vehicles upon the highways and public roads of this state. Any person under sixteen years of age but not less than thirteen years of age may obtain a temporary permit to operate such equipment for a six-month period after presentation to the Department of Motor Vehicles of a request for the temporary permit signed by the person's parent or guardian and payment of five dollars. After the expiration of the six-month period it shall be unlawful for any person under sixteen years of age to operate such equipment upon the public highways and roads of this state unless he or she has been issued a special permit under the provisions of this subsection. The fee for such special permit shall be five dollars, and the special permit shall be subject to revocation for cause.

(6) The county treasurer shall collect a fee of three dollars from each successful applicant for a

school or learner's permit.

Sec. 23. That section 75-363, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

75-363. (1) The parts of the Federal Motor Carrier Safety Regulations, Title 49, Code of Federal Regulations, listed in subdivisions (a) through (h) of this subsection or any other parts referred to by such parts, in existence as of October 1, 1986, are adopted as Nebraska law. The regulations shall be applicable to all carriers, drivers, and vehicles to which the federal regulations apply and to all vehicles of intrastate motor carriers registered for a gross weight over ten thousand pounds, all intrastate motor carriers in the operation of vehicles registered by such carriers for a gross weight over ten thousand pounds, and all drivers of such vehicles if the drivers are licensed pursuant to sections 60-403.06 to 60-403.10, except as provided in subsection (2) of this section. The Legislature hereby adopts:

- (a) Part 390--Federal Motor Carrier Safety Regulations: General;
- (b) Part 391--Qualifications Of Drivers;
- (c) Part 392--Driving Of Motor Vehicles;
- (d) Part 393--Parts And Accessories Necessary For Safe Operations;
- (e) Part 395--Hours Of Service Of Drivers;
- (f) Part 396--Inspection, Repair And Maintenance;
- (g) Part 397--Transportation Of Hazardous Materials; Driving And Parking Rules; and
- (h) Part 398--Transportation Of Migrant Workers.

(2) The regulations shall not apply to farm trucks registered pursuant to section 60-330 with a gross weight of sixteen tons or less, liquefied petroleum gas tanks with a capacity of three thousand five hundred gallons or less, and fertilizer and agricultural chemical application and distribution equipment transported in units with a capacity of three thousand five hundred gallons or less. The following parts and sections of the Federal Motor Carrier Safety Regulations shall not apply to drivers of registered farm trucks:

- (a) All of Part 391;
- (b) Section 395.08 of Part 395; and
- (c) Section 396.11 of Part 396.

(3) No defect ticket or citation shall be issued pursuant to section 393.42 of Part 393, or

pursuant to any other state or federal statute, prior to July 1, 1988, for failure to have functional brakes on any axle which is not the original equipment of the manufacturer.

Sec. 24. That section 77-1240, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1240. Except as to motor vehicles subject to sections 77-1241-02 to 77-1241-09, the The county assessor of each county shall compute the motor vehicle tax upon all motor vehicles, except dealer's vehicles on hand, registered in each taxing unit within the county based upon the values certified to him or her by the Tax Commissioner and cause a notice of the amount of such tax to be sent through the United States mails to the registrant at the address shown upon his or her registration certificate, on a prenumbered statement form prescribed by the Tax Commissioner, on or before the first day of the registration period pursuant to section 77-1238. The motor vehicle tax together with the registration fee shall be paid prior to the registration of the motor vehicle for the following registration period. For the purpose of this section, the tax situs of each motor vehicle shall be in the county, precinct, township, city, village, and school district where such the property is principally stored and kept, and for each for the greater portion of the calendar year. For a motor vehicle used or owned by any student, such the tax situs shall be at the place of residence of such the student if different from the place at which he or she is attending school.

Sec. 25. That section 77-1240.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1240.01. In addition to the registration fees provided by Chapter 60, article 3, a motor vehicle tax is hereby imposed on motor vehicles, except dealer's vehicles on hand, registered for operation upon the highways of this state, except such motor vehicles as are exempt from taxation by section 77-202. The 7 which motor vehicle tax shall be in lieu of all ad valorem taxes to which such the motor vehicles vehicle would otherwise be subject. Such The motor vehicle tax shall be computed annually on the value of the motor vehicle as certified to the county assessor by the Tax Commissioner at a rate equal to the ad valorem rate for all purposes for the preceding year in the several taxing units of the state in which the motor vehicle has tax situs. The and such motor vehicle tax as thus

computed shall be collected annually by the county treasurer at the time of application for and before registration of the motor vehicle each year. The proceeds from such the motor vehicle tax in each county shall be allocated to each taxing unit levying taxes on tangible personal property in the county in which each the motor vehicle has tax situs in the same proportion that the levy on tangible personal property of such taxing unit bears to the total levy on tangible personal property of all the taxing units in which the motor vehicle is taxed.

Sec. 26. That section 77-1240.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1240.03. Upon the transfer of title ownership of any motor vehicle or cabin trailer or whenever a type or class of motor vehicle previously taxed and 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 and taxes, the transferor, in the case of a transfer, or last registered owner, in the case of a legislative act or court decision, shall be credited with or refunded the tax for the number of unexpired months remaining in the registration period; PROVIDED, from the date of transfer, effective date of the legislative act, or date the court decision is rendered, except that when such the motor vehicle or cabin trailer is transferred, a legislative act is enacted, or a court decision is rendered within the same calendar month in which acquired, no credit or refund of the tax shall be allowed for such that month. Should such the transferor acquire another motor vehicle or cabin trailer at the time of such the transfer, such the transferor shall have the credit herein provided applied toward payment of the motor vehicle or cabin trailer tax then owing. Otherwise the and otherwise such transferor shall file a claim for refund with the county assessor upon a form prescribed by the Auditor of Public Accounts. The transferor or last registered owner shall make a claim for credit or refund of the tax for the unexpired months in the registration period within thirty days from the date of transfer, effective date of the legislative act, or date the court decision is rendered or shall be deemed to have forfeited his or her right to the refund. The county assessor shall certify to the county treasurer the amount of tax refund and the taxing unit where the motor vehicle or cabin trailer is registered.

The county treasurer shall make payment to the claimant from the undistributed motor vehicle or cabin trailer taxes of the taxing unit where the tax money was originally distributed, but no refund of less than two dollars shall be paid.

Sec. 27. That section 77-1241.09, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1241.09. (1) As motor vehicle taxes and registration fees are received by the Tax Commissioner Department of Motor Vehicles pursuant to sections section 60-305.09, the department and 77-1241-07, the Tax Commissioner shall transmit such taxes and the fees to the State Treasurer, less a collection fee consisting of three per cent of motor vehicle taxes and of three per cent of the thirty per cent of those the registration fees collected. The collection fee shall be deposited into the Tax Commissioner Revolving Fund. pursuant to section 60-305-09 and deposited by the State Treasurer as provided in this subsection. The State Treasurer shall deposit all such taxes and the remainder of the thirty per cent of the fees collected pursuant to section 60-305-09, except the collection fee, in the Motor Vehicle Tax Fund and all such fees, except thirty the remaining seventy per cent of the fees collected pursuant to section 60-305-09, in the Highway Trust Fund. The collection fee shall be remitted to the State Treasurer for credit to the Tax Commissioner Revolving Fund-

(2) On or before the first day of April 1970, and quarterly thereafter last day of each quarter of the calendar year, the State Treasurer shall distribute all funds in the Motor Vehicle Tax Fund to the county treasurer of each county in the same proportion as the number of original motor vehicle registrations in each county bears to the total of all original registrations within the state in the registration year immediately preceding.

(3) Upon receipt of motor vehicle tax funds from the State Treasurer, the county treasurer shall distribute such funds to taxing agencies within the county in the same proportion that the levy of each such taxing agency bears to the total of such levies of all taxing agencies in the county.

(4) In the event any taxing district has been annexed, merged, dissolved or in any way absorbed into another taxing district any apportionment of motor vehicle taxes tax funds to which such taxing district would have been entitled shall be apportioned to the

successor taxing district which has assumed the functions of the annexed, merged, dissolved, or absorbed taxing district.

(5) On or before March 1 of each year, the Department of Motor Vehicles shall furnish to the State Treasurer a tabulation showing the total number of original motor vehicle registrations in each county for the immediately preceding calendar year, which shall be the basis for computing the distribution of motor vehicle tax funds as provided in subsection (2) of this section.

Sec. 28. That section 77-2703, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2703. (1) There is hereby imposed a tax of two per cent upon the gross receipts from all sales of tangible personal property sold at retail in this state, the gross receipts of every person engaged as a public utility, as a community antenna television service operator or any person involved in the connecting and installing of the services defined in subdivision (4)(b) of section 77-2702, or as a retailer of intellectual or entertainment properties referred to in subdivision (4)(c) of section 77-2702, the gross receipts from the sale of admissions in this state, and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax under this section until January 1, 1970, and on and after such date the rate shall be that which is set as provided in section 77-2715.01. When there is a sale, as defined in subdivision (13) of section 77-2702, after March 26, 1974, the tax shall be imposed at the rate in effect at the time the gross receipts are realized under the accounting basis used by the retailer to maintain his or her books and records.

(a) The tax imposed by the provisions of this section shall be collected by the retailer from the consumer. It shall constitute a part of the purchase price and until collected shall be a debt from the consumer to the retailer and shall be recoverable at law in the same manner as other debts. The tax required to be collected by the retailer from the consumer constitutes a debt owed by the retailer to this state.

(b) It is unlawful for any retailer to advertise, hold out, or state to the public or to any customer, directly or indirectly, that the tax or part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling, renting, or

leasing price of the property sold, rented, or leased, or that, if added, it or any part thereof will be refunded. The provisions of this subdivision shall not apply to a public utility.

(c) The tax required to be collected by the retailer from the purchaser, unless otherwise provided by statute or by rule and regulation of the Tax Commissioner, shall be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sales, rentals, or leases.

(d) For the purpose of more efficiently securing the payment, collection, and accounting for the sales tax, and for the convenience of the retailer in collecting the sales tax, it shall be the duty of the Tax Commissioner to adopt and promulgate appropriate rules and regulations prescribing a schedule or schedules of the amounts to be collected from the consumer or user to effectuate the computation and collection of the tax imposed by the Nebraska Revenue Act of 1967. Such schedule or schedules shall provide that the tax shall be collected from the consumer or user uniformly on sales according to brackets based on sales prices of the item or items, except that the Tax Commissioner may authorize computation and collection of the tax uniformly on a straight percentage basis in lieu of brackets in situations involving machine or computer billing.

(e) The use of tokens or stamps for the purpose of collecting or enforcing the collection of the taxes imposed in the Nebraska Revenue Act of 1967 or for any other purpose in connection with such taxes is prohibited.

(f) For the purpose of the proper administration of the provisions of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail sales tax, it shall be presumed that all gross receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property is not a sale at retail is upon the person who makes the sale unless he or she takes, in good faith, from the purchaser a resale certificate to the effect that the property is purchased for the purpose of reselling, leasing, or renting it or takes, in good faith, an exemption certificate pursuant to subsection (7) of section 77-2705. Receipt of a resale certificate or exemption certificate, taken in good faith, shall be conclusive proof for the seller that the sale was made for resale or was exempt.

(g) Whenever any retailer shall make delivery of any tangible personal property in this state on or after June 1, 1967, it shall be conclusively presumed that such property was sold at retail on or after June 1, 1967, unless the delivery thereof is made pursuant to a contract executed in writing for a fixed price before June 1, 1967, with at least twenty-five per cent of the total price paid prior to June 1, 1967, and such delivery is made prior to August 31, 1967.

(h) In the rental or lease of automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in section 60-301, for periods of thirty days or more, the lessor may elect not to collect and remit the sales tax on the gross receipts and instead pay a sales tax on the cost of such vehicle. If such election is made, it shall be made pursuant to the following conditions:

(i) Notice of the desire to make such election shall be filed with the Tax Commissioner and shall not become effective until the Tax Commissioner is satisfied that the taxpayer has complied with all conditions of this subsection and all rules and regulations of the Tax Commissioner;

(ii) Such election when made shall continue in force and effect for a period of not less than two years and thereafter until such time as the lessor elects to terminate the election;

(iii) When such election is made, it shall apply to all vehicles of the lessor rented or leased for periods of thirty days or more. If the lessor rents or leases other vehicles for periods of less than thirty days, such lessor shall maintain his or her books and records and his or her accounting procedure as the Tax Commissioner shall prescribe; and

(iv) The Tax Commissioner by rule and regulation shall prescribe the contents and form of the notice of election, a procedure for the determination of the tax base of vehicles which are under an existing lease at the time such election becomes effective, the method and manner for terminating such election, and such other rules and regulations as may be necessary for the proper administration of this subdivision.

(i) If a sales or use tax has been paid on the purchase, storage, use, or other consumption of tangible personal property used in the performance of a construction contract, which contract is with the project owner, is for a fixed price, and has been executed prior to June 1, 1967, and which tangible personal property is incorporated into the project and

transferred to the owner of the structure constructed upon the completion of the contract, the person having paid such sales or use tax shall be entitled to a refund of the amount of taxes so paid. The Tax Commissioner shall by rule and regulation provide the manner and means of applying for such refund and shall require the furnishing of such proof as may reasonably be required to establish the fact that such property was used in the completion of a contract as defined in this subdivision and that any sales or use tax has in fact been paid on such tangible personal property.

(j) The tax imposed by the provisions of this section on the sales of motor vehicles, trailers, and semitrailers as defined in section 60-301 shall be the liability of the purchaser and, with the exception of motor vehicles, trailers, and semitrailers registered pursuant to section 60-305.09, the tax shall be collected by the county treasurer at the time the purchaser makes application for the registration of the motor vehicle, trailer, or semitrailer for operation upon the highways of this state. The tax imposed by this section on motor vehicles, trailers, and semitrailers registered pursuant to section 60-305.09 shall be collected by the Department of Motor Vehicles at the time the purchaser makes application for the registration of the motor vehicle, trailer, or semitrailer for operation upon the highways of this state. At the time of the sale of any motor vehicle, trailer, or semitrailer, the seller shall (i) state on the sales invoice the dollar amount of the tax imposed hereunder and (ii) furnish to the purchaser a certified statement of the transaction, in such form as the Tax Commissioner shall prescribe, setting forth as a minimum the total sales price, the allowance for any trade-in, and the difference between the two. The sales tax due shall be computed on the difference between the total sales price and the allowance for any trade-in as disclosed by such certified statement. A copy of such certified statement shall also be furnished to the Tax Commissioner. Any seller who fails or refuses to furnish such certified statement or who willfully falsifies any such statement shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars. If the seller fails to state on the sales invoice the dollar amount of the tax due, the purchaser shall have the right and authority to rescind any agreement for purchase and to declare the purchase null and void. If the purchaser

retains such motor vehicle, trailer, or semitrailer in this state and does not register it for operation on the highways of this state within twenty days of the purchase thereof, the tax imposed by the provisions of this section shall immediately thereafter be paid by the purchaser to the county treasurer or the Department of Motor Vehicles. The county treasurer or Department of Motor Vehicles shall report and remit the tax so collected to the Tax Commissioner at such times as the Tax Commissioner may require by rule and regulation. The county treasurer shall deduct and withhold for the use of the county general fund the collection fee permitted to be deducted by any retailer collecting the sales tax. The Department of Motor Vehicles shall deduct, withhold, and deposit in the Interstate Registration Operations Cash Fund the collection fee permitted to be deducted by any retailer collecting the sales tax. The collection fee shall be forfeited if the county treasurer or Department of Motor Vehicles violates any rule or regulation pertaining to the collection of the use tax.

(k) The Tax Commissioner shall adopt and promulgate necessary rules and regulations for determining the amount subject to the taxes imposed by the provisions of this section so as to insure that the full amount of any applicable tax is paid in cases in which a sale is made of which a part is subject to the taxes imposed by the provisions of this section and a part of which is not so subject and a separate accounting is not practical or economical.

(2) A use tax is hereby imposed on the storage, use, or other consumption in this state of tangible personal property purchased, leased, or rented from any retailer and on any transaction the gross receipts of which are subject to tax under subsection (1) of this section on or after June 1, 1967, for storage, use, or other consumption in this state at the rate set as provided in subsection (1) of this section on the sales price of the property or, in the case of leases or rentals, of the lease or rental prices.

(a) Every person storing, using, or otherwise consuming in this state tangible personal property purchased from a retailer or leased or rented from another person for such purpose is liable for the use tax at the rate in effect when his or her liability for the use tax becomes certain under the accounting basis used to maintain his or her books and records. His or her liability is not extinguished until the use tax has been paid to this state, except that a receipt from a

retailer engaged in business in this state or from a retailer who is authorized by the Tax Commissioner, under such rules and regulations as he or she may prescribe, to collect the sales tax and who is, for the purposes of the Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a retailer engaged in business in this state, given to the purchaser pursuant to subdivision (b) of this subsection is sufficient to relieve the purchaser from further liability for the tax to which the receipt refers.

(b) Every retailer engaged in business in this state and selling, leasing, or renting tangible personal property for storage, use, or other consumption in this state shall, at the time of making any sale, collect any tax which may be due from the purchaser and shall give to the purchaser, upon request, a receipt therefor in the manner and form prescribed by the Tax Commissioner.

(c) The Tax Commissioner, in order to facilitate the proper administration of the use tax, may designate such person or persons as he or she may deem necessary to be use tax collectors and delegate to such persons such authority as is necessary to collect any use tax which is due and payable to the State of Nebraska. The Tax Commissioner may require of all persons so designated a surety bond in favor of the State of Nebraska to insure against any misappropriation of state funds so collected. The Tax Commissioner may require any tax official, city, county, or state, to collect the use tax on behalf of the state. All persons designated to or required to collect the use tax shall account for such collections in the manner prescribed by the Tax Commissioner. Nothing in this subdivision shall be so construed as to prevent the Tax Commissioner or his or her employees from collecting any use taxes due and payable to the State of Nebraska.

(d) All persons designated to collect the use tax and all persons required to collect the use tax shall forward the total of such collections to the Tax Commissioner at such time and in such manner as the Tax Commissioner may prescribe. Such collectors of the use tax shall deduct and withhold from the amount of taxes collected three per cent of the first five thousand dollars remitted each month and one per cent of all amounts in excess of five thousand dollars remitted each month as reimbursement for the cost of collecting the tax, but such deduction shall be forfeited to the State of Nebraska if such collector violates any rule, regulation, or directive of the Tax Commissioner.

(e) For the purpose of the proper

administration of the Nebraska Revenue Act of 1967 and to prevent evasion of the use tax, it shall be presumed that tangible personal property sold, leased, or rented by any person for delivery in this state is sold, leased, or rented for storage, use, or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who purchases, leases, or rents the property.

(f) It shall be further presumed, in the absence of evidence to the contrary, that tangible personal property shipped or brought to this state by the purchaser after June 1, 1967, was purchased from a retailer on or after that date for storage, use, or other consumption in this state, except that if a person purchased tangible personal property, other than airplanes, in another state with the intent of using the property in the other state and such property is used in the other state for the purpose for which it was purchased, which use shall not include storage or the preparation of the property for use, the presumption shall be that the tangible personal property was not purchased for use in the State of Nebraska as long as the property brought into this state is stored, used, or otherwise consumed by the person previously using it in the other state.

If a person purchases an airplane and such airplane is ultimately stored or used by such person in this state for the greater portion of a year, the presumption shall be that the airplane was intended for use in the State of Nebraska. Use tax shall be due the State of Nebraska if (i) the person did not pay sales tax at the time of purchase of the airplane and (ii) the airplane was purchased by the person within three hundred sixty-five days prior to the first date after which the airplane was stored or used in this state for the greater portion of a year. Such storage or use shall not include storage or use in the State of Nebraska for the purpose of maintenance, repair, or fabrication with subsequent removal from this state upon completion of such maintenance, repair, or fabrication.

Sec. 29. Sections 15, 16, 19, 21, 24, 25, 27, 28, and 30 of this act shall become operative on January 1, 1988, and the remaining sections of this act shall become operative on their effective date.

Sec. 30. That original sections 60-318, 60-344, 77-1240, 77-1240.01, 77-1241.09, and 77-2703, Reissue Revised Statutes of Nebraska, 1943, and section 60-302, Revised Statutes Supplement, 1986, are repealed.

Sec. 31. That original sections 39-6, 127,

39-6,135, 39-6,138, 39-6,139, 39-6,156, 39-6,159, 39-6,160, 39-6,163, 39-6,164, 60-301, 60-310, 60-315, 60-407, 75-363, and 77-1240.03, Reissue Revised Statutes of Nebraska, 1943, sections 39-669.11, 39-6,179, and 60-320, Revised Statutes Supplement, 1986, section 39-669.26, Reissue Revised Statutes of Nebraska, 1943, as amended by section 3, Legislative Bill 430, Ninetieth Legislature, First Session, 1987, and section 39-669.08, Revised Statutes Supplement, 1986, as amended by section 2, Legislative Bill 404, Ninetieth Legislature, First Session, 1987, and also sections 39-6,143 to 39-6,146, 39-6,157, 39-6,158, 39-6,167, and 39-6,168, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 32. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.