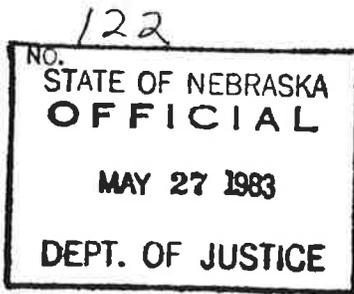


DEPARTMENT OF JUSTICE

STATE OF NEBRASKA

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May 24, 1983

SUBJECT: Motor Vehicle Registration

REQUESTED BY: Randall L. Rehmeier, Otoe County Sheriff

OPINION BY: Paul L. Douglas, Attorney General;
Ruth Anne E. Galter, Assistant Attorney General

QUESTION: May a Nebraska resident who conducts a bona fide business in another state avoid registering his vehicles in Nebraska by merely registering them in the other State?

CONCLUSION: No, unless such vehicle is stored and kept in the other State for the greater portion of the calendar year.

Neb.Rev.Stat. §60-302 (Supp. 1982), which became effective May 14, 1981, provides that 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 Neb.Rev.Stat. §77-1202. Section 77-1201 (Reissue 1981) states in part:

Motor vehicles, cabin trailers and mobile homes, aircraft, and other personal property connected therewith shall be listed and taxed in the county, precinct, township, city, village, and school district where such property is stored and kept for the greater portion of the calendar year.

(Emphasis added).

Although §60-302 provides that non-residents of Nebraska may register a vehicle in the county where the vehicle is domiciled or where the owner conducts a bona fide business, §60-302

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taken in conjunction with §77-1202 makes it clear that residents of Nebraska must register motor vehicles where such vehicles are stored and kept for the greater portion of the calendar year. Registration of motor vehicles for Nebraska residents is no longer conditioned upon the domicile of the vehicle or a bona fide business of the owner, but rather is based upon where the vehicle is stored and kept for the greater portion of the calendar year. Therefore, unless a Nebraska resident stores and keeps a motor vehicle in another state for a greater portion of the calendar year than such vehicle is stored and kept in Nebraska, the vehicle must be registered in Nebraska.

Very truly yours,

PAUL L. DOUGLAS
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REG:ekj

APPROVED:

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