

VEHICLE REGISTRATION & DRIVER'S LICENSE



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Under the Servicemembers Civil Relief Act (SCRA) military members may retain their original state of residency throughout their service, despite living in various states due to permanent changes of station (PCS). In 2009, a similar protection was put into place for spouses of Active Duty service members. *See handout on Military Spouses Residency Relief Act (MSRRA).*

VEHICLE REGISTRATION

As a military member, you may register your vehicle either in your **domicile** (usually determined by where you vote, have a driver's license and register your vehicle; essentially, domicile is your one state of permanent residency) or register your vehicle in the state in which you are currently living.

Nebraska law conforms with the SCRA and states that vehicles owned by non-residents do not have to be registered in Nebraska as long as they are properly registered in the state where the owner is domiciled. If a vehicle is owned by a military member, then the military member is protected by SCRA from being considered a Nebraska resident unless they choose to be domiciled in Nebraska (change driver's license, pay income tax, vote, etc., in Nebraska so the majority of your connections are to Nebraska and it is the state you intend to return to after military service).

Civilian spouses who claim the same state of residence as their military member spouse (previously lived in claimed state of domicile) and have moved to Nebraska solely due to the spouse's PCS are also not considered Nebraska residents for purposes of vehicle registration. *See MSRRA Offutt Legal Office handout or 50 App. U.S.C. § 571.*

As a result, cars owned by military members and *qualifying spouses* are not subject to Nebraska

wheel tax (also called "vehicle tax" or "personal property tax") provided the taxes imposed by the state of residence are paid (vehicle registration fees, etc.). Don't confuse wheel tax with sales tax. Your Nebraska sales tax obligation cannot be avoided (currently at 5.5%).

DRIVER'S LICENSE

In Nebraska, active duty military, their spouses, and their dependents do not have to obtain a Nebraska driver's license as long as they have a valid license from their state of domicile. Many states allow you to get an expiration date of "military" or some form of exemption from periodic renewal. Other states allow renewal by mail that permits you to use the same license until you complete military service. After leaving the Service, you typically have three or six months to get a new driver's license in the state you live in. Check with your domicile's Department of Motor Vehicles (DMV) or Department of Licensing (DOL) to verify how to keep your driver's license current.

For further information on Nebraska's driver's license policies, please contact: Nebraska State Office Building, Driver Licensing Services, 301 Centennial Mall South, P.O. Box 94726, Lincoln, Nebraska 68509-4726, **Phone: (402) 471-3861**, Fax: (402) 471-4020. *The information in this handout is general in nature. It is not to be used as a substitute for legal advice from an attorney.*

Resources:

- 50 App. U.S.C. § 571
- Nebraska Revised Statute § 60-366, 367
- <http://www.dmv.state.ne.us>
- <http://www.dmv.ne.gov/dvr/welcome.html>
- http://www.revenue.ne.gov/question/slstax_faq.html
- <http://www.dmv.ne.gov/dvr/dvrec/military.html>
- <http://www.dmv.ne.gov/dvr/mvreg/nonresidnt.html#military>