

FOR IMMEDIATE RELEASE:  
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FOR INFORMATION CONTACT:  
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## **Nebraska Law Requires Nonresident LLCs to Register RVs in Nebraska, Penalty Waiver Available to Residents Who Voluntarily Register RVs**

LINCOLN – The Nebraska Department of Revenue and the Nebraska Department of Motor Vehicles (DMV) are alerting Nebraska residents who indirectly own recreational vehicles (RVs) through limited liability companies (LLCs) or other business entities to a new law requiring them to register their RVs in Nebraska and pay the applicable taxes.

In 2014, the Nebraska Legislature enacted LB 851, which requires Nebraska residents to pay motor vehicle taxes and fees and state and local sales taxes on RVs they purchased through shell businesses such as out-of-state LLCs. These out-of-state shell LLCs are often set up for the purpose of avoiding payment of appropriate Nebraska taxes and fees, which are used to build and maintain Nebraska roads. The new law imposes a penalty of 50% of the unpaid taxes and fees for improper registration.

The Department of Revenue and DMV are collaborating to identify Nebraska residents who have avoided paying motor vehicle taxes and fees and state and local sales taxes by registering their RVs in another state through an out-of-state LLC or other business entity.

To encourage compliance with the new law, residents who voluntarily register their RV and pay the applicable taxes and fees before December 31, 2014, will not be subject to the penalty of 50% for the unpaid taxes and fees due under the law. For more information on how to properly register your RV, please contact either:

Penny Dohmen  
Department of Revenue  
402-471-5945 or  
[penny.dohmen@nebraska.gov](mailto:penny.dohmen@nebraska.gov)

Department of Motor Vehicles  
Driver and Vehicle Records Division  
402-471-3918 or  
[dmv.dvrweb@nebraska.gov](mailto:dmv.dvrweb@nebraska.gov)

Nebraskans are asked to report suspected tax fraud and improper RV registration by contacting the Department of Revenue at 800-742-7474 (toll free in NE & IA) or 402-471-5729, or by visiting the Department of Revenue's website at [revenue.nebraska.gov](http://revenue.nebraska.gov), and clicking on "Report Nebraska Tax Fraud."

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APPROVED:



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