



Nebraska Revised Statute 54-603

Revised Statutes Chapter 54 54-603

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Chapter 54 Section 603

54-603.

Dogs; license tax; amount; service animal; license; county, city, or village; collect fee; disposition.

(1) Any county, city, or village shall have authority by ordinance or resolution to impose a license tax, in an amount which shall be determined by the appropriate governing body, on the owner or harbinger of any dog or dogs, to be paid under such regulations as shall be provided by such ordinance or resolutions.

(2) Every service animal shall be licensed as required by local ordinances or resolutions, but no license tax shall be charged. Upon the retirement or discontinuance of the animal as a service animal, the owner of the animal shall be liable for the payment of a license tax as prescribed by local ordinances or resolutions.

(3) Any county, city, or village that imposes a license tax on the owner or harbinger of any cat or cats or any dog or dogs under this section shall, in addition to the license tax imposed by the licensing jurisdiction, collect from the licensee a fee of one dollar and twenty-five cents. The person designated by the licensing jurisdiction to collect and administer the license tax shall act as agent for the State of Nebraska in the collection of the fee. From each fee of one dollar and twenty-five cents collected, such person shall retain three cents and remit the balance to the State Treasurer for credit to the Commercial Dog and Cat Operator Inspection Program Cash Fund. If the person collecting the fee is the licensing jurisdiction, the three cents shall be credited to the licensing jurisdiction's general fund. If the person collecting the fee is a private contractor, the three cents shall be credited to an account of the private contractor. The remittance to the State Treasurer shall be made at least annually at the conclusion of the licensing jurisdiction's fiscal year, except that any licensing jurisdiction or private contractor that collects fifty dollars or less of such fees during the fiscal year may remit the fees when the cumulative amount of fees collected reaches fifty dollars.

Source

- Laws 1877, § 3, p. 156;
- R.S.1913, § 174;
- C.S.1922, § 171;
- C.S.1929, § 54-603;
- R.S.1943, § 54-603;
- Laws 1976, LB 515, § 2;
- Laws 1997, LB 814, § 7;

Laws 2008, LB806, § 13;
Laws 2010, LB910, § 3;
Laws 2015, LB360, § 12.

Cross References

For other provisions authorizing municipalities to impose license tax on dogs, see sections 14-102, 15-220, 16-206, and 17-526.

Annotations

In action against county for loss of sheep killed by dogs, based on statute giving new remedy and prescribing prerequisite conditions, plaintiff must allege that conditions have been performed. *McCullough v. Colfax County*, 4 Neb. Unof. 543, 95 N.W. 29 (1903).

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