

ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009
COMMITTEE STATEMENT
LB632

Hearing Date: Thursday March 05, 2009
Committee On: Revenue
Introducer: Mello
One Liner: Adopt the Nebraska Green Building Advantage Act and authorize a sales tax refund

Roll Call Vote - Final Committee Action:
Indefinitely postponed

Vote Results:
Aye: 8 Senators Adams, Cornett, Dierks, Friend, Hadley, Louden, Utter, White
Nay:
Absent:
Present Not Voting:

Proponents:
Senator Heath Mello
Patrick Leahy
Timothy Hemsath
William Scott
Mike Ayars
W. Cecil Steward
Robert Byrnes

Kenneth C. Winston
Michael Snodgrass

Representing:
Introducer
AIA Nebraska, Greater Omaha Chamber of Commerce
Himself
WRK LLC and himself
Nebraska League of Conservation Voters
Joslyn Institute for Sustainable Communities
Nebraska Renewable Energy Systems, Nebraska
Renewable Energy Association
Nebraska Sierra Club
NeighborWorks Lincoln

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB 632 would have established the Nebraska Green Building Advantage Act and provided for refund of sales and use taxes in certain situations.

Section 2 provided definitions as part of the Leadership in Energy and Environmental Design Green Building Rating System (LEED).

Section 3 provided that a portion of sales or use taxes shall be refundable to any person who pays sales or use tax related to the construction or retrofitting of a commercial building that complied with LEED standards. The portion refundable varied from 25 percent to 50 percent with an additional 10 percent available if certain criteria was met.

Section 4 authorized the Tax Commissioner to develop claim and refund forms. Taxpayers who provided fraudulent information were subject to penalties of \$100 or ten times the tax, whichever amount was larger.

Abbie Cornett, Chairperson