



One Hundred First Legislature - First Session - 2009
Introducer's Statement of Intent
LB 234

Chairperson: Abbie Cornett
Committee: Revenue
Date of Hearing: March 5, 2009

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Section 77-2704.13 allows an energy exemption when used in drying grains. The Department of Revenue has recently limited the exemption to only the months of October through December which it considers to be the initial grain drying time for all grains rather than drying the grain to maintain specific moisture content.

LB 234 would change the law to more clearly define the word processing to include “all use of grain drying equipment in a commercial facility.”

In effect, this bill would allow the exemption to be applied whenever electricity is being used to dry grain, not just in the prime harvesting season.

Principal Introducer: _____
Senator Greg Adams