

E AND R AMENDMENTS TO LB 905

Introduced by Larson, 40, Chairman Enrollment and Review

1 1. Strike the original sections and all amendments
2 thereto and insert the following new sections:

3 Section 1. Section 2-2301, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 2-2301 Sections 2-2301 to ~~2-2319~~ 2-2321 shall be known
6 and may be cited as the Nebraska Wheat Resources Act.

7 Sec. 2. Section 2-2302, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 2-2302 There is hereby established the Nebraska Wheat
10 Development, Utilization, and Marketing Board. ~~The present members~~
11 ~~of the Nebraska Wheat Development, Utilization, and Marketing~~
12 ~~Committee shall serve as members of such board until the expiration~~
13 ~~of their respective terms, after which time members~~ Members shall
14 be appointed by the Governor to the board pursuant to section
15 2-2305.

16 Sec. 3. Section 2-2303, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 2-2303 For purposes of the Nebraska Wheat Resources Act,
19 unless the context otherwise requires:

20 (1) Board ~~shall mean~~ means the Nebraska Wheat
21 Development, Utilization, and Marketing Board;

22 (2) Commercial channels means the sale of wheat for
23 any use when sold to any commercial buyer, dealer, processor,

1 cooperative, or any person, public or private, who resells any
2 wheat or product produced from wheat;

3 (3) First purchaser means any person, public or private
4 corporation, association, partnership, or limited liability company
5 buying, accepting for shipment, or otherwise acquiring the property
6 in or to wheat from a grower and includes a mortgagee, pledgee,
7 lienor, or other person, public or private, having a claim against
8 the grower when the actual or constructive possession of such wheat
9 is taken as part payment or in satisfaction of such mortgage,
10 pledge, lien, or claim;

11 ~~(2)~~ (4) Grower shall mean means any landowner personally
12 engaged in growing wheat, a tenant of the landowner personally
13 engaged in growing wheat, and both the owner and the tenant
14 jointly and shall include includes a person, partnership, limited
15 liability company, association, corporation, cooperative, trust,
16 sharecropper, and other business units, devices, and arrangements;

17 ~~(3)~~ First purchaser shall mean any person, public
18 or private corporation, association, partnership, or limited
19 liability company buying, accepting for shipment, or otherwise
20 acquiring the property in or to wheat from a grower, and shall
21 include a mortgagee, pledgee, lienor, or other person, public or
22 private, having a claim against the grower when the actual or
23 constructive possession of such wheat is taken as part payment or
24 in satisfaction of such mortgage, pledge, lien, or claim;

25 ~~(4)~~ Commercial channels shall mean the sale of wheat
26 for any use when sold to any commercial buyer, dealer, processor,
27 cooperative, or any person, public or private, who resells any

1 ~~wheat or product produced from wheat,~~ and

2 (5) Net market price means the sales price, or other
3 value, per volumetric unit received by a producer for wheat after
4 adjustment for any premium or discount;

5 (6) Net market value means the value found by multiplying
6 the net market price by the appropriate quantity of the volumetric
7 units or the minimum value in a production contract received by a
8 producer for wheat after adjustments for any premium or discount.
9 For wheat pledged as collateral for a loan issued under any
10 Commodity Credit Corporation price support loan program, net market
11 value means the principal amount of the loan; and

12 ~~(5)~~ (7) Sale shall also include includes any pledge or
13 mortgage of wheat after harvest to any person, public or private.

14 Sec. 4. Section 2-2306, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 2-2306 All voting members of the board shall be entitled
17 to actual and necessary expenses, as provided for in sections
18 81-1174 to 81-1177, ~~for state employees,~~ while attending meetings
19 of the board or while engaged in the performance of official
20 responsibilities as determined by the board.

21 Sec. 5. Section 2-2310, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 2-2310 The board may establish an administrative office
24 in the State of Nebraska at such place as may be suitable
25 for the furtherance of ~~sections 2-2301 to 2-2319.~~ the Nebraska
26 Wheat Resources Act. The board shall not purchase, construct, or
27 otherwise obtain title to its own administrative office, but shall

1 be limited to leasing state or commercial office space.

2 Sec. 6. Section 2-2311, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 2-2311 (1) ~~Commencing July 1, 1988, there is hereby~~
5 ~~levied an excise tax of one cent per bushel upon all wheat sold~~
6 ~~through commercial channels in the State of Nebraska. Commencing~~
7 ~~July 1, 1989, the board may levy an excise tax of not to exceed~~
8 ~~one and one-fourth cents per bushel upon all wheat sold through~~
9 ~~commercial channels in the State of Nebraska. Commencing July 1,~~
10 ~~1990, the board may levy an excise tax of not to exceed one and~~
11 ~~one-half cents per bushel upon all wheat sold through commercial~~
12 ~~channels in the State of Nebraska. Commencing on the operative~~
13 ~~date of this section, there is hereby levied an excise tax of~~
14 ~~four-tenths percent of the net market value of wheat sold through~~
15 ~~commercial channels in the State of Nebraska. The tax shall be~~
16 ~~levied and imposed on the grower at the time of sale or delivery~~
17 ~~and shall be collected by the first purchaser. Under the Nebraska~~
18 ~~Wheat Resources Act, no wheat shall be subject to the tax more than~~
19 ~~once.~~

20 (2) ~~The board shall have the power to reduce the excise~~
21 ~~tax for such period as it shall deem justified, but not less than~~
22 ~~one year, whenever it shall determine that the excise tax provided~~
23 ~~by this section is yielding more than is required to carry out~~
24 ~~the intent and purposes of the Nebraska Wheat Resources Act. If~~
25 ~~the board, after reducing such excise tax, finds that sufficient~~
26 ~~revenue is not being produced by such excise tax, it may restore in~~
27 ~~full or in part such excise tax not to exceed the amount per bushel~~

1 ~~authorized in subsection (1) of this section.~~

2 (2) After October 1, 2014, the board may, whenever it
3 determines that the excise tax levied by this section is yielding
4 more or less than is required to carry out the intent and purposes
5 of the Nebraska Wheat Resources Act, reduce or increase such levy
6 for such period as it deems justifiable, but not less than one
7 year, and such levy shall not exceed five-tenths percent of the
8 net market value. Any adjustment to the levy shall be by rule and
9 regulation adopted and promulgated by the board in accordance with
10 the Administrative Procedure Act.

11 Sec. 7. Section 2-2313, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 2-2313 The tax~~7~~ provided for by the provisions of section
14 2-2311~~7~~, shall be deducted~~7~~, as provided by sections 2-2301 to
15 2-2319~~7~~, the Nebraska Wheat Resources Act, whether such wheat is
16 stored in this or any other state.

17 Sec. 8. Section 2-2317, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 2-2317 The State Treasurer is hereby directed to
20 establish and set up in the treasury of the State of Nebraska a
21 fund to be known as the Nebraska Wheat Development, Utilization,
22 and Marketing Fund~~7~~, to which fund shall be credited~~7~~, for the
23 uses and purposes of the Nebraska Wheat Resources Act and its
24 enforcement~~7~~, all taxes collected by the board pursuant to the
25 act. After appropriation~~7~~, the Director of Administrative Services
26 shall~~7~~, upon receipt of proper vouchers approved by an officer of
27 the board~~7~~, issue his or her warrants on such fund and the State

1 ~~Treasurer shall pay the same out of the money credited to such~~
2 ~~fund.~~ The Nebraska Wheat Development, Utilization, and Marketing
3 Fund is created. All taxes collected by the board pursuant to the
4 Nebraska Wheat Resources Act and any repayments relating to the
5 fund, including license fees or royalties, shall be remitted to the
6 State Treasurer for credit to the fund. The fund shall be used to
7 carry out the act. The board shall at each regular meeting review
8 and approve all expenditures made since its last regular meeting.
9 Any money in the fund available for investment shall be invested
10 by the state investment officer pursuant to the Nebraska Capital
11 Expansion Act and the Nebraska State Funds Investment Act.

12 Sec. 9. Section 2-2318, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 2-2318 The Nebraska Wheat Development, Utilization, and
15 Marketing Board shall not be authorized to set up research or
16 development units or agencies of its own, but shall limit its
17 activity to cooperation and contracts, ~~not exceeding one year~~
18 ~~in duration,~~ with the Department of Agriculture, University of
19 Nebraska Institute of Agriculture and Natural Resources, or other
20 proper local, state, or national organizations, public or private,
21 in carrying out the ~~purposes of sections 2-2301 to 2-2319.~~ Nebraska
22 Wheat Resources Act.

23 Sec. 10. Section 2-2319, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 2-2319 Any person violating any of the provisions of
26 ~~sections 2-2301 to 2-2319~~ the Nebraska Wheat Resources Act shall be
27 guilty of a Class III misdemeanor.

1 Sec. 11. Sections 6 and 12 of this act becomes operative
2 on October 1, 2012. The other sections of this act become operative
3 on their effective date.

4 Sec. 12. Original section 2-2311, Reissue Revised
5 Statutes of Nebraska, is repealed.

6 Sec. 13. Original sections 2-2301, 2-2302, 2-2303,
7 2-2306, 2-2310, 2-2313, 2-2317, 2-2318, and 2-2319, Reissue Revised
8 Statutes of Nebraska, are repealed.

9 2. On page 1, strike lines 4 through 7 and insert "define
10 and redefine terms; to change provisions relating to an excise
11 tax and a fund under the Nebraska Wheat Resources Act; to change
12 powers and duties of the Nebraska Wheat Development, Utilization,
13 and Marketing Board; to eliminate obsolete language; to harmonize
14 provisions; to provide operative dates; and to repeal the original
15 sections."