

AMENDMENTS TO LB150

Introduced by Revenue

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

3 Section 1. Section 14-2138, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 14-2138 The metropolitan utilities district shall pay to
6 the city of the metropolitan class a sum equivalent to two percent
7 of the annual gross revenue derived from all retail sales of water
8 and gas sold by such district within such city, except that until
9 January 1, 2020, retail sales of gas shall not include the retail
10 sale of natural gas used as vehicular fuel. Such sum shall be paid
11 on a quarterly basis, the last quarterly payment to be made not
12 later than the thirtieth day of January of the next succeeding
13 year, except that annual payments to such city shall not be less
14 than five hundred thousand dollars. Such city shall not levy or
15 collect any license, occupation, or excise tax upon or from such
16 district. All payments provided by this section shall be allocated
17 by the district among the several utilities operated by it upon
18 such basis as the district shall determine.

19 Sec. 2. Section 14-2139, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 14-2139 A metropolitan utilities district shall pay to
22 every city or village of any class, other than metropolitan, in
23 which such district sells water or gas, or both, at retail, a sum

1 equivalent to two percent of the annual gross revenue derived from
2 all retail sales of water or gas, or both, sold by such district
3 within the city or village, except that until January 1, 2020,
4 retail sales of gas shall not include the retail sale of natural
5 gas used as vehicular fuel. Such sums shall be paid not later
6 than the thirtieth day of January of the next succeeding year.
7 Such cities or villages shall not levy or collect any license,
8 occupation, or excise tax upon or from such district. All payments
9 provided by this section shall be allocated by the district among
10 the several utilities operated by it upon such basis as the
11 district shall determine.

12 Sec. 3. Section 66-6,102, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 66-6,102 Gallon equivalent means: ~~the~~

15 (1) For compressed natural gas, the amount of any
16 nonliquid compressed fuel compressed natural gas that is deemed
17 to be the energy equivalent of a gallon of gasoline according to
18 the National Institute of Standards and Technology Handbook 130
19 entitled Uniform Regulation for the Method of Sale of Commodities,
20 Regulation, Paragraph 2.27.1.3; or-

21 (2) For liquefied natural gas, the amount of liquefied
22 natural gas that is deemed to be the energy equivalent of a gallon
23 of diesel fuel at diesel fuel's lower heating value of one hundred
24 twenty-eight thousand seven hundred British thermal units, which
25 amount shall be equal to six and six-hundredths pounds of liquefied
26 natural gas.

27 Sec. 4. Section 77-2704.13, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 77-2704.13 Sales and use taxes shall not be imposed on
3 the gross receipts from the sale, lease, or rental of and the
4 storage, use, or other consumption in this state of:

5 (1) Sales and purchases of electricity, coal, gas, fuel
6 oil, diesel fuel, tractor fuel, propane, gasoline, coke, nuclear
7 fuel, butane, wood as fuel, and corn as fuel when more than fifty
8 percent of the amount purchased is for use directly in irrigation
9 or farming;

10 (2) Sales and purchases of such energy sources or fuels
11 ~~made before April 1, 1993, or after March 31, 1994,~~ when more
12 than fifty percent of the amount purchased is for use directly
13 in processing, manufacturing, or refining, in the generation of
14 electricity, in the compression of natural gas for retail sale
15 as a vehicle fuel, or by any hospital; and ~~The state tax paid~~
16 ~~on purchases of such energy sources or fuels during the period~~
17 ~~beginning April 1, 1993, and ending March 31, 1994, shall not~~
18 ~~exceed one hundred thousand dollars for any one location when more~~
19 ~~than fifty percent of the amount purchased is for use directly~~
20 ~~in processing, manufacturing, or refining or by any hospital. All~~
21 ~~purchases of such energy sources or fuels for use in the generation~~
22 ~~of electricity during the period beginning April 1, 1993, and~~
23 ~~ending March 31, 1994, shall be taxable. Any taxpayer who has paid~~
24 ~~the limit of state tax on such energy sources or fuels at one~~
25 ~~location shall be exempt on all other qualifying purchases at such~~
26 ~~location. Such taxpayer shall be entitled to a refund of any amount~~
27 ~~of state or local option tax paid on an energy source or fuel~~

1 ~~exempt under this subdivision. A refund shall be made pursuant to~~
2 ~~section 77-2708, and~~

3 (3) Sales and purchases of water used for irrigation of
4 agricultural lands and manufacturing purposes.

5 Sec. 5. This act becomes operative on January 1, 2015.

6 Sec. 6. Original sections 14-2138, 14-2139, 66-6,102, and
7 77-2704.13, Reissue Revised Statutes of Nebraska, are repealed.