

**ONE HUNDRED FOURTH LEGISLATURE - FIRST SESSION - 2015**  
**COMMITTEE STATEMENT**  
**LB424**

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**Hearing Date:** Thursday March 05, 2015  
**Committee On:** Revenue  
**Introducer:** Davis  
**One Liner:** Change provisions relating to the nameplate capacity tax

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators Brasch, Davis, Gloor, Harr, Scheer, Schumacher, Smith, Sullivan

**Nay:**

**Absent:**

**Present Not Voting:**

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**Verbal Testimony:**

**Proponents:**

Senator Al Davis  
David Levy  
John Hansen

**Representing:**

Introducer  
Intigen Energy  
Nebraska Farmers Union

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LB424 extends the excise tax that currently applies to wind energy generation facilities, to include facilities that generate energy using other renewable energy sources. Specifically, the bill adds solar, biomass, or landfill gas to the current language regarding taxation of property belonging to wind energy generation facilities.

LB424 also exempts depreciable tangible personal property used in the generation of energy by solar, biomass, or landfill gas from property tax, if the facility has a nameplate capacity of 100 kilowatts or more. The excise tax replaces the personal property tax, and these facilities still also pay real property tax in addition to the excise tax.

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Mike Gloor, Chairperson