

AMENDMENTS TO LB34  
(Amendments to AM109)

Introduced by Wayne, 13.

1           1. Insert the following new amendments:

2           4. Insert the following new section:

3           Sec. 24. Section 77-2704.13, Reissue Revised Statutes of Nebraska,  
4 is amended to read:

5           77-2704.13 Sales and use taxes shall not be imposed on the gross  
6 receipts from the sale, lease, or rental of and the storage, use, or  
7 other consumption in this state of:

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

12           (2) Sales and purchases of such energy sources or fuels when more  
13 than fifty percent of the amount purchased is for use directly in  
14 processing, manufacturing, or refining, in the generation of electricity,  
15 in the compression of natural gas for retail sale as a vehicle fuel, or  
16 by any hospital. For purposes of this subdivision, processing includes  
17 the drying and aerating of grain in commercial agricultural facilities;  
18 ~~and~~

19           (3) Sales and purchases of water used for irrigation of agricultural  
20 lands and manufacturing purposes; ~~and -~~

21           (4) Beginning October 1, 2024, sales and purchases of electricity  
22 for residential use.

23           5. Renumber the remaining sections and correct the repealer  
24 accordingly.