

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 50**

Introduced by DeKay, 40; Dover, 19; Hansen, 16; McKeon, 41.

Read first time January 09, 2025

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-6204, Reissue Revised Statutes of Nebraska; to change provisions
- 3 relating to the distribution of the nameplate capacity tax; and to
- 4 repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 77-6204, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           77-6204 (1) The county treasurer shall distribute all revenue  
4 received from the Department of Revenue pursuant to section 77-6203 as  
5 follows:

6           (a) Five percent of such revenue shall be distributed to the  
7 community college area in which the renewable energy generation facility  
8 is located; and

9           (b) The remainder of such revenue shall be distributed to local  
10 taxing entities which, but for such personal property tax exemption,  
11 would have received distribution of personal property tax revenue from  
12 depreciable personal property used directly in the generation of  
13 electricity using wind, solar, biomass, or landfill gas as the fuel  
14 source.

15           (2) A local taxing entity's status as eligible for distribution  
16 under subdivision (1)(b) ~~subsection (1)~~ of this section shall not be  
17 affected when and if the net book value of personal property used  
18 directly in the generation of electricity using wind, solar, biomass, or  
19 landfill gas as the fuel source becomes zero. A local taxing entity's  
20 status as eligible for distribution under such subdivision ~~subsection~~  
21 shall be affected by the disposal of all of the exempt depreciable  
22 personal property used directly in the generation of electricity using  
23 wind, solar, biomass, or landfill gas as the fuel source.

24           (3) The distribution to each eligible local taxing entity under  
25 subdivision (1)(b) of this section shall be calculated by determining the  
26 amount of taxes that the eligible local taxing entity levied during the  
27 taxable year and dividing this amount by the total tax levied by all of  
28 the eligible local taxing entities during the year. Each eligible  
29 entity's resulting fraction shall then be multiplied by the amount of  
30 revenue available for distribution pursuant to subdivision (1)(b) of this  
31 section ~~distributed to the county treasurer by the department to~~

1 determine the portion of such revenue due each local taxing entity.

2 (4) The Department of Revenue shall not retain any revenue collected  
3 pursuant to sections 77-6201 to 77-6204 for distribution, use, transfer,  
4 pledge, or allocation to or from the General Fund.

5 **Sec. 2.** Original section 77-6204, Reissue Revised Statutes of  
6 Nebraska, is repealed.