

AMENDMENTS TO LB1261

Introduced by Conrad, 46.

1 1. Insert the following new sections:

2 **Section 1.** Section 13-518, Revised Statutes Supplement, 2025, is
3 amended to read:

4 13-518 For purposes of sections 13-518 to 13-522:

5 (1) Allowable growth means (a) for governmental units other than
6 community colleges, the percentage increase in taxable valuation in
7 excess of the base limitation established under section 77-3446, if any,
8 due to (i) improvements to real property as a result of new construction
9 and additions to existing buildings, (ii) any other improvements to real
10 property which increase the value of such property, (iii) any increase in
11 valuation due to annexation of real property by the governmental unit,
12 (iv) a change in the use of real property, (v) any increase in personal
13 property valuation over the prior year, and (vi) the accumulated excess
14 valuation over the redevelopment project valuation described in section
15 18-2147 of the Community Development Law for redevelopment projects
16 within the governmental unit in the year immediately after the division
17 of taxes for such redevelopment project has ended and (b) for community
18 colleges, the percentage increase in excess of the base limitation, if
19 any, in full-time equivalent students from the second year to the first
20 year preceding the year for which the budget is being determined;

21 (2) Capital improvements means (a) acquisition of real property or
22 (b) acquisition, construction, or extension of any improvements on real
23 property;

24 (3) Governing body has the same meaning as in section 13-503, except
25 that for fiscal years beginning on or after July 1, 2025, such term shall
26 not include the governing body of any county, city, or village;

27 (4) Governmental unit means every political subdivision which has

1 authority to levy a property tax or authority to request levy authority
2 under section 77-3443, except that such term shall not include (a)
3 sanitary and improvement districts which have been in existence for five
4 years or less, (b) school districts, or (c) for fiscal years beginning on
5 or after July 1, 2025, counties, cities, or villages;

6 (5) Qualified sinking fund means a fund or funds maintained
7 separately from the general fund to pay for acquisition or replacement of
8 tangible personal property with a useful life of five years or more which
9 is to be undertaken in the future but is to be paid for in part or in
10 total in advance using periodic payments into the fund. The term includes
11 sinking funds under subdivision (13) of section 35-508 for firefighting
12 and rescue equipment or apparatus;

13 (6) Restricted funds means (a) property tax, excluding any amounts
14 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local
15 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
16 of surpluses from any user fee, permit fee, or regulatory fee if the fee
17 surplus is transferred to fund a service or function not directly related
18 to the fee and the costs of the activity funded from the fee, (g) any
19 funds excluded from restricted funds for the prior year because they were
20 budgeted for capital improvements but which were not spent and are not
21 expected to be spent for capital improvements, (h) the tax provided in
22 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
23 which the county will receive a full year of receipts, and (i) any excess
24 tax collections returned to the county under section 77-1776. Funds
25 received pursuant to the nameplate capacity tax levied under section
26 77-6203 for the first five years after a renewable energy generation
27 facility or privately owned electric generation facility has been
28 commissioned are nonrestricted funds; and

29 (7) State aid means:

30 (a) For all governmental units, state aid paid pursuant to sections
31 60-3,202 and 77-3523 and reimbursement provided pursuant to section

1 77-1239;

2 (b) For municipalities, state aid to municipalities paid pursuant to
3 sections 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and insurance
4 premium tax paid to municipalities;

5 (c) For counties, state aid to counties paid pursuant to sections
6 60-3,184 to 60-3,190, insurance premium tax paid to counties, and
7 reimbursements to counties from funds appropriated pursuant to section
8 29-3933;

9 (d) For community colleges, state aid to community colleges paid
10 pursuant to the Community College Aid Act;

11 (e) For educational service units, state aid appropriated under
12 sections 79-1241.01 and 79-1241.03; and

13 (f) For local public health departments as defined in section
14 71-1626, state aid as distributed under section 71-1628.08.

15 **Sec. 3.** Section 77-202, Revised Statutes Supplement, 2025, is
16 amended to read:

17 77-202 (1) The following property shall be exempt from property
18 taxes:

19 (a) Property of the state and its governmental subdivisions to the
20 extent used or being developed for use by the state or governmental
21 subdivision for a public purpose. For purposes of this subdivision:

22 (i) Property of the state and its governmental subdivisions means
23 (A) property held in fee title by the state or a governmental subdivision
24 or (B) property beneficially owned by the state or a governmental
25 subdivision in that it is used for a public purpose and is being acquired
26 under a lease-purchase agreement, financing lease, or other instrument
27 which provides for transfer of legal title to the property to the state
28 or a governmental subdivision upon payment of all amounts due thereunder.
29 If the property to be beneficially owned by a governmental subdivision
30 has a total acquisition cost that exceeds the threshold amount or will be
31 used as the site of a public building with a total estimated construction

1 cost that exceeds the threshold amount, then such property shall qualify
2 for an exemption under this section only if the question of acquiring
3 such property or constructing such public building has been submitted at
4 a primary, general, or special election held within the governmental
5 subdivision and has been approved by the voters of the governmental
6 subdivision. For purposes of this subdivision, threshold amount means the
7 greater of fifty thousand dollars or six-tenths of one percent of the
8 total actual value of real and personal property of the governmental
9 subdivision that will beneficially own the property as of the end of the
10 governmental subdivision's prior fiscal year; and

11 (ii) Public purpose means use of the property (A) to provide public
12 services with or without cost to the recipient, including the general
13 operation of government, public education, public safety, transportation,
14 public works, civil and criminal justice, public health and welfare,
15 developments by a public housing authority, parks, culture, recreation,
16 community development, and cemetery purposes, or (B) to carry out the
17 duties and responsibilities conferred by law with or without
18 consideration. Public purpose does not include leasing of property to a
19 private party unless the lease of the property is at fair market value
20 for a public purpose. Leases of property by a public housing authority to
21 low-income individuals as a place of residence are for the authority's
22 public purpose;

23 (b) Unleased property of the state or its governmental subdivisions
24 which is not being used or developed for use for a public purpose but
25 upon which a payment in lieu of taxes is paid for public safety, rescue,
26 and emergency services and road or street construction or maintenance
27 services to all governmental units providing such services to the
28 property. Except as provided in Article VIII, section 11, of the
29 Constitution of Nebraska, the payment in lieu of taxes shall be based on
30 the proportionate share of the cost of providing public safety, rescue,
31 or emergency services and road or street construction or maintenance

1 services unless a general policy is adopted by the governing body of the
2 governmental subdivision providing such services which provides for a
3 different method of determining the amount of the payment in lieu of
4 taxes. The governing body may adopt a general policy by ordinance or
5 resolution for determining the amount of payment in lieu of taxes by
6 majority vote after a hearing on the ordinance or resolution. Such
7 ordinance or resolution shall nevertheless result in an equitable
8 contribution for the cost of providing such services to the exempt
9 property;

10 (c) Property owned by and used exclusively for agricultural and
11 horticultural societies;

12 (d)(i) Property owned by educational, religious, charitable, or
13 cemetery organizations, or any organization for the exclusive benefit of
14 any such educational, religious, charitable, or cemetery organization,
15 and used exclusively for educational, religious, charitable, or cemetery
16 purposes, when such property is not (A) owned or used for financial gain
17 or profit to either the owner or user, (B) used for the sale of alcoholic
18 liquors for more than twenty hours per week, or (C) owned or used by an
19 organization which discriminates in membership or employment based on
20 race, color, or national origin.

21 (ii) For purposes of subdivision (1)(d) of this section:

22 (A) Educational organization means (I) an institution operated
23 exclusively for the purpose of offering regular courses with systematic
24 instruction in academic, vocational, or technical subjects or assisting
25 students through services relating to the origination, processing, or
26 guarantying of federally reinsured student loans for higher education,
27 (II) a museum or historical society operated exclusively for the benefit
28 and education of the public, or (III) a nonprofit organization that owns
29 or operates a child care facility; and

30 (B) Charitable organization includes (I) an organization operated
31 exclusively for the purpose of the mental, social, or physical benefit of

1 the public or an indefinite number of persons and (II) a fraternal
2 benefit society organized and licensed under sections 44-1072 to
3 44-10,109.

4 (iii) The property tax exemption authorized in subdivision (1)(d)(i)
5 of this section shall apply to any for-profit skilled nursing facility,
6 for-profit nursing facility, or for-profit assisted-living facility that
7 provides housing for medicaid beneficiaries, except that the exemption
8 amount for such property shall be a percentage of the property taxes that
9 would otherwise be due. Such percentage shall be equal to the average
10 percentage of occupied beds in the facility provided to medicaid
11 beneficiaries over the most recent three-year period. This subdivision
12 shall not be construed to modify, limit, or reduce any property tax
13 exemption provided to a nonprofit skilled nursing facility, nonprofit
14 nursing facility, or nonprofit assisted-living facility pursuant to
15 subdivision (1)(d)(i) of this section. For purposes of this subdivision,
16 skilled nursing facility has the same meaning as in section 71-429,
17 nursing facility has the same meaning as in section 71-424, and assisted-
18 living facility has the same meaning as in section 71-5903.

19 (iv) The property tax exemption authorized in subdivision (1)(d)(i)
20 of this section shall apply to a building that (A) is owned by a
21 charitable organization, (B) is made available to students in attendance
22 at an educational institution, and (C) is recognized by such educational
23 institution as approved student housing, except that the exemption shall
24 only apply to the commons area of such building, including any common
25 rooms and cooking and eating facilities;

26 (e) Household goods and personal effects not owned or used for
27 financial gain or profit to either the owner or user; and

28 (f) A portion of the property owned by a taxpayer as provided in the
29 Recreational Trail Easement Property Tax Exemption Act.

30 (2) The increased value of land by reason of shade and ornamental
31 trees planted along the highway shall not be taken into account in the

1 valuation of land.

2 (3) Tangible personal property which is not depreciable tangible
3 personal property as defined in section 77-119 shall be exempt from
4 property tax.

5 (4) Motor vehicles, trailers, and semitrailers required to be
6 registered for operation on the highways of this state shall be exempt
7 from payment of property taxes.

8 (5) Business and agricultural inventory shall be exempt from the
9 personal property tax. For purposes of this subsection, business
10 inventory includes personal property owned for purposes of leasing or
11 renting such property to others for financial gain only if the personal
12 property is of a type which in the ordinary course of business is leased
13 or rented thirty days or less and may be returned at the option of the
14 lessee or renter at any time and the personal property is of a type which
15 would be considered household goods or personal effects if owned by an
16 individual. All other personal property owned for purposes of leasing or
17 renting such property to others for financial gain shall not be
18 considered business inventory.

19 (6) Any personal property exempt pursuant to subsection (2) of
20 section 77-4105 or section 77-5209.02 shall be exempt from the personal
21 property tax.

22 (7) Livestock shall be exempt from the personal property tax.

23 (8) Any personal property exempt pursuant to the Nebraska Advantage
24 Act or the Imagine Nebraska Act shall be exempt from the personal
25 property tax.

26 (9) Any depreciable tangible personal property used directly in the
27 generation of electricity using wind as the fuel source shall be exempt
28 from the property tax levied on depreciable tangible personal property.
29 Any depreciable tangible personal property used directly in the
30 generation of electricity using solar, biomass, or landfill gas as the
31 fuel source shall be exempt from the property tax levied on depreciable

1 tangible personal property if such depreciable tangible personal property
2 was installed on or after January 1, 2016, and has a nameplate capacity
3 of one hundred kilowatts or more. Depreciable tangible personal property
4 used directly in the generation of electricity using wind, solar,
5 biomass, or landfill gas as the fuel source includes, but is not limited
6 to, wind turbines, rotors and blades, towers, solar panels, trackers,
7 generating equipment, transmission components, substations, supporting
8 structures or racks, inverters, and other system components such as
9 wiring, control systems, switchgears, and generator step-up transformers.

10 (10) Any tangible personal property that is acquired by a person
11 operating a data center located in this state, that is assembled,
12 engineered, processed, fabricated, manufactured into, attached to, or
13 incorporated into other tangible personal property, both in component
14 form or that of an assembled product, for the purpose of subsequent use
15 at a physical location outside this state by the person operating a data
16 center shall be exempt from the personal property tax. Such exemption
17 extends to keeping, retaining, or exercising any right or power over
18 tangible personal property in this state for the purpose of subsequently
19 transporting it outside this state for use thereafter outside this state.
20 For purposes of this subsection, data center means computers, supporting
21 equipment, and other organized assembly of hardware or software that are
22 designed to centralize the storage, management, or dissemination of data
23 and information, environmentally controlled structures or facilities or
24 interrelated structures or facilities that provide the infrastructure for
25 housing the equipment, such as raised flooring, electricity supply,
26 communication and data lines, Internet access, cooling, security, and
27 fire suppression, and any building housing the foregoing.

28 (11) For tax years prior to tax year 2020, each person who owns
29 property required to be reported to the county assessor under section
30 77-1201 shall be allowed an exemption amount as provided in the Personal
31 Property Tax Relief Act. For tax years prior to tax year 2020, each

1 person who owns property required to be valued by the state as provided
2 in section 77-601, 77-682, 77-801, or 77-1248 shall be allowed a
3 compensating exemption factor as provided in the Personal Property Tax
4 Relief Act.

5 (12)(a) Broadband equipment shall be exempt from the personal
6 property tax if such broadband equipment is:

7 (i) Deployed in an area funded in whole or in part by funds from the
8 Broadband Equity, Access, and Deployment Program, authorized by the
9 federal Infrastructure Investment and Jobs Act, Public Law 117-58; or

10 (ii) Deployed in a qualified census tract located within the
11 corporate limits of a city of the metropolitan class and being utilized
12 to provide end-users with access to the Internet at speeds of at least
13 one hundred megabits per second for downloading and at least one hundred
14 megabits per second for uploading.

15 (b) An owner of broadband equipment seeking an exemption under this
16 section shall apply for an exemption to the county assessor on or before
17 December 31 of the year preceding the year for which the exemption is to
18 begin. If the broadband equipment meets the criteria described in this
19 subsection, the county assessor shall approve the application within
20 thirty calendar days after receiving the application. The application
21 shall be on forms prescribed by the Tax Commissioner.

22 (c) For purposes of this subsection:

23 (i) Broadband communications service means telecommunications
24 service as defined in section 86-121, video programming as defined in 47
25 U.S.C. 522, as such section existed on January 1, 2024, or Internet
26 access as defined in section 1104 of the federal Internet Tax Freedom
27 Act, Public Law 105-277;

28 (ii) Broadband equipment means machinery or equipment used to
29 provide broadband communications service and includes, but is not limited
30 to, wires, cables, fiber, conduits, antennas, poles, switches, routers,
31 amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers,

1 transmitters, circuit cards, insulating and protective materials and
2 cases, power equipment, backup power equipment, diagnostic equipment,
3 storage devices, modems, and other general central office or headend
4 equipment, such as channel cards, frames, and cabinets, or equipment used
5 in successor technologies, including items used to monitor, test,
6 maintain, enable, or facilitate qualifying equipment, machinery,
7 software, ancillary components, appurtenances, accessories, or other
8 infrastructure that is used in whole or in part to provide broadband
9 communications service. Machinery or equipment used to produce broadband
10 communications service does not include personal consumer electronics,
11 including, but not limited to, smartphones, computers, and tablets; and

12 (iii) Qualified census tract means a qualified census tract as
13 defined in 26 U.S.C. 42(d)(5)(B)(ii)(I), as such section existed on
14 January 1, 2024.

15 (13) Any depreciable tangible personal property used directly in the
16 generation of electricity at a privately owned electric generation
17 facility as defined in section 77-6202 shall be exempt from the property
18 tax levied on depreciable tangible personal property.

19 **Sec. 4.** Section 77-6201, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-6201 The Legislature finds and declares:

22 (1) The purposes ~~purpose~~ of the nameplate capacity tax levied under
23 section 77-6203 are (a) is to replace property taxes currently imposed on
24 renewable energy infrastructure and depreciated over a short period of
25 time in a way that causes local budgeting challenges and increases
26 upfront costs for renewable energy developers and (b) to replace property
27 taxes currently imposed on certain privately owned electric generation
28 facilities;

29 (2) The nameplate capacity tax should be competitive with taxes
30 imposed directly and indirectly on renewable energy generation and
31 development in other states;

1 (3) The nameplate capacity tax should be fair and nondiscriminatory
2 when compared with other taxes imposed on other industries in the state;
3 and

4 (4) The nameplate capacity tax should not be singled out as a source
5 of General Fund revenue during times of economic hardship.

6 **Sec. 5.** Section 77-6202, Revised Statutes Cumulative Supplement,
7 2024, is amended to read:

8 77-6202 For purposes of sections 77-6201 to 77-6204:

9 (1) Commissioned means the renewable energy generation facility or
10 privately owned electric generation facility has been in commercial
11 operation for at least twenty-four hours. A renewable energy generation
12 facility or privately owned electric generation facility is not in
13 commercial operation unless the ~~renewable energy generation~~ facility is
14 connected to the electrical grid or to the end user if the ~~renewable~~
15 ~~energy generation~~ facility is a customer-generator as defined in section
16 70-2002;

17 (2) Nameplate capacity means the capacity of a renewable energy
18 generation facility or privately owned electric generation facility to
19 generate electricity as measured in megawatts, including fractions of a
20 megawatt. Nameplate capacity shall be determined based on the facility's
21 alternating current capacity; ~~and~~

22 (3) Privately owned electric generation facility means an electric
23 generation facility that (a) is privately owned, (b) is exempt from the
24 eminent domain authority of consumer-owned utilities pursuant to
25 subsection (5) of section 70-670, and (c) does not generate electricity
26 using wind, solar, biomass, or landfill gas as the fuel source; and

27 (4) ~~(3)~~ Renewable energy generation facility means (a) a facility
28 that generates electricity using wind as the fuel source or (b) a
29 facility that generates electricity using solar, biomass, or landfill gas
30 as the fuel source if such facility was installed on or after January 1,
31 2016, and has a nameplate capacity of one hundred kilowatts or more.

1 **Sec. 6.** Section 77-6203, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-6203 (1) The owner of a renewable energy generation facility or
4 privately owned electric generation facility annually shall pay a
5 nameplate capacity tax equal to the total nameplate capacity of the
6 commissioned ~~renewable energy generation~~ facility multiplied by a tax
7 rate of (a) three thousand five hundred eighteen dollars per megawatt for
8 a renewable energy generation facility or (b) seven thousand dollars per
9 megawatt for a privately owned electric generation facility.

10 (2) No tax shall be imposed on a renewable energy generation
11 facility or privately owned electric generation facility:

12 (a) Owned or operated by the federal government, the State of
13 Nebraska, a public power district, a public power and irrigation
14 district, an individual municipality, a registered group of
15 municipalities, an electric membership association, or a cooperative; or

16 (b) That is a customer-generator as defined in section 70-2002.

17 (3) No tax levied pursuant to this section shall be construed to
18 constitute restricted funds as defined in section 13-518 for the first
19 five years after the renewable energy generation facility or privately
20 owned electric generation facility is commissioned.

21 (4) The presence of one or more renewable energy generation
22 facilities, privately owned electric generation facilities, or supporting
23 infrastructure shall not be a factor in the assessment, determination of
24 actual value, or classification under section 77-201 of the real property
25 underlying or adjacent to such facilities or infrastructure.

26 (5)(a) The Department of Revenue shall collect the tax due under
27 this section.

28 (b) The tax shall be imposed beginning the first calendar year the
29 renewable energy generation facility or privately owned electric
30 generation facility is commissioned. A renewable energy generation
31 facility that uses wind as the fuel source which was commissioned prior

1 to July 15, 2010, shall be subject to the tax levied pursuant to sections
2 77-6201 to 77-6204 on and after January 1, 2010. The amount of property
3 tax on depreciable tangible personal property previously paid on a
4 renewable energy generation facility that uses wind as the fuel source
5 which was commissioned prior to July 15, 2010, which is greater than the
6 amount that would have been paid pursuant to sections 77-6201 to 77-6204
7 from the date of commissioning until January 1, 2010, shall be credited
8 against any tax due under Chapter 77, and any amount so credited that is
9 unused in any tax year shall be carried over to subsequent tax years
10 until fully utilized.

11 (c)(i) The tax for the first calendar year shall be prorated based
12 upon the number of days remaining in the calendar year after the
13 renewable energy generation facility or privately owned electric
14 generation facility is commissioned.

15 (ii) In the first year in which a renewable energy generation
16 facility or privately owned electric generation facility is taxed or in
17 any year in which additional commissioned nameplate capacity is added to
18 a ~~renewable energy generation~~ facility, the taxes on the initial or
19 additional nameplate capacity shall be prorated for the number of days
20 remaining in the calendar year.

21 (iii) When a renewable energy generation facility or privately owned
22 electric generation facility is decommissioned or made nonoperational by
23 a change in law during a tax year, the taxes shall be prorated for the
24 number of days during which the ~~renewable energy generation~~ facility was
25 not decommissioned or was operational.

26 (iv) When the capacity of a renewable energy generation facility or
27 privately owned electric generation facility to produce electricity is
28 reduced but the ~~renewable energy generation~~ facility is not
29 decommissioned, the nameplate capacity of the ~~renewable energy generation~~
30 facility is deemed to be unchanged.

31 (6)(a) On March 1 of each year, the owner of a renewable energy

1 generation facility or privately owned electric generation facility shall
2 file with the Department of Revenue a report on the nameplate capacity of
3 the facility for the previous year from January 1 through December 31.
4 All taxes shall be due on April 1 and shall be delinquent if not paid on
5 a quarterly basis on April 1 and each quarter thereafter. Delinquent
6 quarterly payments shall draw interest at the rate provided for in
7 section 45-104.02, as such rate may from time to time be adjusted.

8 (b) The owner of a renewable energy generation facility or privately
9 owned electric generation facility is liable for the taxes under this
10 section with respect to the facility, whether or not the owner of the
11 facility is the owner of the land on which the facility is situated.

12 (7) Failure to file a report required by subsection (6) of this
13 section, filing such report late, failure to pay taxes due, or
14 underpayment of such taxes shall result in a penalty of five percent of
15 the amount due being imposed for each quarter the report is overdue or
16 the payment is delinquent, except that the penalty shall not exceed ten
17 thousand dollars.

18 (8) The Department of Revenue shall enforce the provisions of this
19 section. The department may adopt and promulgate rules and regulations
20 necessary for the implementation and enforcement of this section.

21 (9) The Department of Revenue shall separately identify the proceeds
22 from the tax imposed by this section and:

23 (a) For taxes relating to a renewable energy generation facility,
24 shall pay all such proceeds over to the county treasurer of the county
25 where the renewable energy generation facility is located within thirty
26 days after receipt of such proceeds; and -

27 (b) For taxes relating to a privately owned electric generation
28 facility, shall remit fifty percent of the proceeds to the State
29 Treasurer for credit to the General Fund and shall pay the remaining
30 fifty percent of such proceeds over to the county treasurer of the county
31 where the privately owned electric generation facility is located within

1 thirty days after receipt of such proceeds.

2 **Sec. 7.** Section 77-6204, Revised Statutes Supplement, 2025, is
3 amended to read:

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

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

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

17 (2) A local taxing entity's status as eligible for distribution
18 under subdivision (1)(b) of this section shall not be affected when and
19 if (a) the net book value of personal property used directly in the
20 generation of electricity using wind, solar, biomass, or landfill gas as
21 the fuel source becomes zero or (b) the net book value of personal
22 property used at a privately owned electric generation facility becomes
23 zero.

24 (3) A local taxing entity's status as eligible for distribution
25 under such subdivision (1)(b) of this section shall be affected by (a)
26 the disposal of all of the exempt depreciable personal property used
27 directly in the generation of electricity using wind, solar, biomass, or
28 landfill gas as the fuel source or (b) the disposal of all depreciable
29 personal property used at a privately owned electric generation facility.

30 (4) (3) The distribution to each eligible local taxing entity under
31 subdivision (1)(b) of this section shall be calculated by determining the

1 amount of taxes that the eligible local taxing entity levied during the
2 taxable year and dividing this amount by the total tax levied by all of
3 the eligible local taxing entities during the year. Each eligible
4 entity's resulting fraction shall then be multiplied by the amount of
5 revenue available for distribution pursuant to subdivision (1)(b) of this
6 section to determine the portion of such revenue due each local taxing
7 entity.

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

11 2. Renumber the remaining sections and correct the repealer
12 accordingly.