

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1010

FINAL READING

Introduced by Brandt, 32.

Read first time January 13, 2026

Committee: Natural Resources

1 A BILL FOR AN ACT relating to electricity; to amend sections 70-670 and
2 70-1012.01, Reissue Revised Statutes of Nebraska, sections 70-704,
3 77-6202, and 77-6203, Revised Statutes Cumulative Supplement, 2024,
4 and sections 13-518, 70-1001.01, 70-1012, 70-1015, 70-1506, 77-202,
5 and 77-6204, Revised Statutes Supplement, 2025; to adopt the Large
6 Load Customer Regulation Act; to change provisions relating to
7 restricted funds; to provide for eminent domain relating to energy
8 storage; to provide for storage of electric energy under the
9 Electric Cooperative Corporation Act; to define and redefine terms;
10 to change application, notice, filing, exemption, and violation
11 provisions, and provide for certain energy storage resources
12 relating to certain electric suppliers; to change provisions
13 relating to cryptocurrency mining operations and data centers; to
14 provide requirements relating to data centers; to provide for a
15 nameplate capacity tax for energy storage resources; to harmonize
16 provisions; and to repeal the original sections.
17 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Sections 1 to 4 of this act shall be known and may be
2 cited as the Large Load Customer Regulation Act.

3 **Sec. 2.** For purposes of the Large Load Customer Regulation Act:

4 (1) Large load customer means a retail load customer requesting a
5 new or expanded interconnection where the total load at a single site
6 would exceed twenty megawatts;

7 (2) Onsite backup generating facilities means (a) generation of one
8 megawatt or larger that is not capable of operating in parallel with the
9 grid for greater than one-tenth of a second or (b) generation of one
10 megawatt or larger that is capable of operating continuously in parallel
11 with the grid, non-exporting, and meeting applicable generator
12 interconnection requirements; and

13 (3) Public power supplier means a public power district organized
14 under Chapter 70, article 6, a public power and irrigation district, a
15 municipality, a registered group of municipalities, an electric
16 cooperative, an electric membership association, a joint entity formed
17 under the Interlocal Cooperation Act, a joint public agency formed under
18 the Joint Public Agency Act, an agency formed under the Municipal
19 Cooperative Financing Act, or any other governmental entity providing
20 electric service.

21 **Sec. 3.** (1) Public power suppliers shall establish standards for
22 interconnecting large load customers in a manner designed to support
23 business development in this state while mitigating the potential for
24 stranded infrastructure costs and maintaining system reliability. The
25 standards shall include, but are not limited to:

26 (a) A requirement for each large load customer to disclose to the
27 interconnecting public power supplier whether the customer is pursuing a
28 substantially similar request for electric service the approval of which
29 would result in the customer materially changing, delaying, or
30 withdrawing the interconnection request. The disclosure may redact
31 competitively sensitive details. The public power supplier shall not

1 sell, share, or disclose the information submitted to it under this
2 subdivision;

3 (b) A requirement for each interconnected large load customer to
4 disclose to the interconnecting public power supplier information about
5 the customer's onsite backup generating facilities. The public power
6 supplier shall use such information for purposes of the procedure
7 described in section 4 of this act;

8 (c) A study fee of fifty thousand dollars or one thousand dollars
9 per megawatt, whichever is greater, to be paid to the interconnecting
10 public power supplier for initial studies for loads that exceed the load
11 threshold described in subdivision (1) of section 2 of this act. A large
12 load customer that requests additional capacity following the study shall
13 pay an additional study fee based on the new request. The public power
14 supplier shall complete the study within one year after receiving the
15 study fee;

16 (d) A method for a large load customer to demonstrate site control
17 for the proposed load location; and

18 (e) Financial commitment requirements for the development of
19 transmission and generation infrastructure needed to serve a large load
20 customer.

21 (2) A public power supplier is authorized to establish or negotiate
22 rates, charges, and operating standards for each large load customer that
23 fairly allocate electricity system costs to the large load customer and
24 also mitigate (a) operational and resource adequacy risks and (b)
25 financial risks to other customers, without regard to the requirements of
26 section 70-655.

27 (3) A public power supplier may impose electric service requirements
28 for large load customers on its system in addition to the standards
29 established under this section.

30 **Sec. 4.** Public power suppliers shall develop a procedure to:

31 (1) Procure demand response, reductions, and load flexibility from

1 large load customers; and

2 (2) In the event of grid instability or an emergency condition,
3 require the affected large load customers to curtail load or, for those
4 customers with onsite backup generating facilities, to deploy such
5 facilities for the duration of the grid instability or emergency
6 condition or until the load can be recalled safely.

7 **Sec. 5.** Section 13-518, Revised Statutes Supplement, 2025, is
8 amended to read:

9 13-518 For purposes of sections 13-518 to 13-522:

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

26 (2) Capital improvements means (a) acquisition of real property or
27 (b) acquisition, construction, or extension of any improvements on real
28 property;

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

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

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

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

30 (7) State aid means:

31 (a) For all governmental units, state aid paid pursuant to sections

1 60-3,202 and 77-3523 and reimbursement provided pursuant to section
2 77-1239;

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

6 (c) For counties, state aid to counties paid pursuant to sections
7 60-3,184 to 60-3,190, insurance premium tax paid to counties, and
8 reimbursements to counties from funds appropriated pursuant to section
9 29-3933;

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

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

14 (f) For local public health departments as defined in section
15 71-1626, state aid as distributed under section 71-1628.08.

16 **Sec. 6.** Section 70-670, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 70-670 (1) In addition to any other rights and powers conferred upon
19 any district organized under or subject to Chapter 70, article 6, each
20 such district shall have and exercise the power of eminent domain to
21 acquire from any person, firm, association, or private corporation any
22 and all property owned, used, or operated, or useful for operation, in
23 the generation, transmission, storage, or distribution of electrical
24 energy, including an existing electric utility system or any part
25 thereof. The procedure to condemn property shall be exercised in the
26 manner set forth in Chapter 76, article 7.

27 (2) In the case of the acquisition through the exercise of the power
28 of eminent domain of an existing electric utility system or part thereof,
29 the Attorney General shall, upon request of any district, represent such
30 district in the institution and prosecution of condemnation proceedings.
31 After acquisition of an existing electric utility system through the

1 exercise of the power of eminent domain, the district shall reimburse the
2 state for all costs and expenses incurred in the condemnation proceedings
3 by the Attorney General.

4 (3) A district may agree to limit its exercise of the power of
5 eminent domain to acquire a project which is a renewable energy
6 generation facility producing electricity with wind and any related
7 facilities.

8 (4) No property owned, used, or operated as part of a privately
9 developed renewable energy generation facility meeting the requirements
10 of section 70-1014.02 shall be subject to eminent domain by any consumer-
11 owned electric supplier operating in the State of Nebraska.

12 **Sec. 7.** Section 70-704, Revised Statutes Cumulative Supplement,
13 2024, is amended to read:

14 70-704 Each corporation shall have power: (1) To sue and be sued,
15 complain, and defend, in its corporate name; (2) to have perpetual
16 succession unless a limited period of duration is stated in its articles
17 of incorporation; (3) to adopt a corporate seal, which may be altered at
18 pleasure, and to use it or a facsimile thereof, as required by law; (4)
19 to generate, manufacture, purchase, acquire, and accumulate electric
20 energy and to store, transmit, distribute, sell, furnish, and dispose of
21 such electric energy; (5) to acquire, own, hold, use, exercise and, to
22 the extent permitted by law, to sell, mortgage, pledge, hypothecate, and
23 in any manner dispose of franchises, rights, privileges, licenses,
24 rights-of-way, and easements necessary, useful, or appropriate; (6) to
25 purchase, receive, lease as lessee, or in any other manner acquire, own,
26 hold, maintain, sell, exchange, and use any and all real and personal
27 property or any interest therein for the purposes expressed herein; (7)
28 to borrow money and otherwise contract indebtedness, to issue its
29 obligations therefor, and to secure the payment thereof by mortgage,
30 pledge, or deed of trust of all or any of its property, assets,
31 franchises, revenue, or income; (8) to sell and convey, mortgage, pledge,

1 lease as lessor, and otherwise dispose of all or any part of its property
2 and assets; (9) to have the same powers now exercised by law by public
3 light and power districts or private corporations to use any of the
4 streets, highways, or public lands of the state or its political
5 subdivisions in the manner provided by law; (10) to have and exercise the
6 power of eminent domain for the purposes expressed in section 70-703 in
7 the manner set forth in sections 76-704 to 76-724 and to have the powers
8 and be subject to the restrictions of electric light and power
9 corporations and districts as regards the use and occupation of public
10 highways and the manner or method of construction and physical operation
11 of plants, systems, and transmission lines; (11) to accept gifts or
12 grants of money, services, or property, real or personal; (12) to make
13 any and all contracts necessary or convenient for the exercise of the
14 powers granted herein; (13) to fix, regulate, and collect rates, fees,
15 rents, or other charges for electric energy furnished by the corporation;
16 (14) to elect or appoint officers, agents, and employees of the
17 corporation and to define their duties and fix their compensation; (15)
18 to make and alter bylaws not inconsistent with the articles of
19 incorporation or with the laws of this state for the administration and
20 regulation of the affairs of the corporation; (16) to sell, lease, or
21 license its dark fiber pursuant to sections 86-574 to 86-578; and (17) to
22 do and perform, either for itself or its members or for any other
23 corporation organized under the Electric Cooperative Corporation Act or
24 for the members thereof, any and all acts and things and to have and
25 exercise any and all powers as may be necessary, convenient, or
26 appropriate to effectuate the purpose for which the corporation is
27 organized. Notwithstanding any law, ordinance, resolution, or regulation
28 of any political subdivision to the contrary, each corporation may
29 receive funds and extend loans pursuant to the Nebraska Investment
30 Finance Authority Act.

31 **Sec. 8.** Section 70-1001.01, Revised Statutes Supplement, 2025, is

1 amended to read:

2 70-1001.01 For purposes of sections 70-1001 to 70-1028.02, unless
3 the context otherwise requires:

4 (1) Associated energy storage resource means any energy storage
5 resource that:

6 (a) Is located on the premises of a privately developed renewable
7 energy generation facility;

8 (b) Has the primary purpose of storing the electric energy produced
9 at such facility; and

10 (c) Has a maximum limit of electricity output that, aggregated with
11 a co-located generation facility, is collectively limited to the
12 nameplate capacity of such generation facility;

13 (2) ~~(1)~~ Board means the Nebraska Power Review Board;

14 (3) ~~(2)~~ Commercial electric vehicle charging station means equipment
15 designed to provide electricity for a fee for the charging of an electric
16 vehicle or a plug-in hybrid electric vehicle, including an electric
17 vehicle direct-current charger or a super-fast charger, any successor
18 technology, and all components thereof. Commercial electric vehicle
19 charging station does not include the residence of a person where an
20 electric vehicle or a plug-in hybrid electric vehicle is charged if no
21 customer usage fee is charged;

22 (4) ~~(3)~~ Commercial electric vehicle charging station operator means
23 a person, partnership, corporation, or other business entity or political
24 subdivision that operates a commercial electric vehicle charging station;

25 (5) ~~(4)~~ Direct-current, fast-charging station means a publicly
26 available charging system capable of delivering at least fifty kilowatts
27 of direct-current electrical power to an electric vehicle's rechargeable
28 battery at a voltage of two hundred volts or greater;

29 (6) ~~(5)~~ Direct-current, fast-charging station operator means a
30 person, partnership, corporation, or other business entity that operates
31 a direct-current, fast-charging station open to the public. The term does

1 not include an electric supplier or a political subdivision;

2 (7) ~~(6)~~ Electric supplier or supplier of electricity means any legal
3 entity supplying, producing, storing, or distributing electricity within
4 the state for sale at wholesale or retail. Electric supplier does not
5 include a commercial electric vehicle charging station operator that is a
6 private person or privately owned partnership, privately owned
7 corporation, or other privately owned business;

8 (8) ~~(7)~~ Electronic-related means relating to electronic devices,
9 circuits, or similar systems, or the components of such electronic
10 devices, circuits, or similar systems, that require electrical currents
11 or electromagnetism to operate;

12 (9) Energy storage resource means a facility that is capable of
13 receiving electric energy from the electrical grid, or from a generation
14 source with which such facility is associated, and capable of storing
15 such energy for later injection into the electrical grid. Energy storage
16 resource does not include any device or equipment that is intended solely
17 to inject or absorb reactive power, including any capacitor or
18 synchronous condenser, or any equipment that is intended solely to
19 provide electric energy for electric vehicles;

20 (10) ~~(8)~~ Foreign adversary means a foreign government or foreign
21 nongovernment person determined to be a foreign adversary pursuant to 15
22 C.F.R. 791.4, as such regulation existed on February 7, 2025;

23 (11) ~~(9)~~ Military installation means:

24 (a) A United States Air Force ballistic missile silo located within
25 the geographic area described in 31 C.F.R. 802.211(b)(3), as such
26 regulation existed on January 1, 2025; or

27 (b) A United States Air Force base described in 31 C.F.R.
28 802.227(c), as such regulation existed on January 1, 2025;

29 (12) ~~(10)~~ Plug-in hybrid electric vehicle has the same meaning as in
30 section 60-345.01;

31 (13) ~~(11)~~ Private electric supplier means an electric supplier that

1 ~~produces or stores producing~~ electricity from a privately developed
2 renewable energy generation facility or energy storage resource that is
3 not a public power district, a public power and irrigation district, a
4 municipality, a registered group of municipalities, an electric
5 cooperative, an electric membership association, any other governmental
6 entity, or any combination thereof. A private electric supplier is
7 limited to the development of energy storage resources and privately
8 developed renewable energy generation facilities ~~those facilities as~~
9 ~~provided in subdivision (12) of this section;~~

10 (14) ~~(12)~~ Privately developed renewable energy generation facility
11 means and is limited to a facility that (a) generates electricity using
12 solar, wind, geothermal, biomass, landfill gas, or biogas, including all
13 associated energy storage resources of the facility and all electrically
14 connected equipment used to produce, collect, and store the facility
15 output up to and including the transformer that steps up the voltage to
16 sixty thousand volts or greater, and including supporting structures,
17 buildings, and roads, unless otherwise agreed to in a joint transmission
18 development agreement, (b) is developed, constructed, and owned, in whole
19 or in part, by one or more private electric suppliers, and (c) is not
20 wholly owned by a public power district, a public power and irrigation
21 district, a municipality, a registered group of municipalities, an
22 electric cooperative, an electric membership association, any other
23 governmental entity, or any combination thereof;

24 (15) ~~(13)~~ Regional transmission organization means an entity
25 independent from those entities generating or marketing electricity at
26 wholesale or retail, which has operational control over the electric
27 transmission lines in a designated geographic area in order to reduce
28 constraints in the flow of electricity and ensure that all power
29 suppliers have open access to transmission lines for the transmission of
30 electricity;

31 (16) ~~(14)~~ Reliable or reliability means the ability of an electric

1 supplier to supply the aggregate electric power and energy requirements
2 of its electricity consumers in Nebraska at all times under normal
3 operating conditions, taking into account scheduled and unscheduled
4 outages, including sudden disturbances or unanticipated loss of system
5 components that are to be reasonably expected for any electric utility
6 following prudent utility practices, recognizing certain weather
7 conditions and other contingencies may cause outages at the distribution,
8 transmission, and generation level;

9 (17) ~~(15)~~ Representative organization means an organization
10 designated by the board and organized for the purpose of providing joint
11 planning and encouraging maximum cooperation and coordination among
12 electric suppliers. Such organization shall represent electric suppliers
13 owning a combined electric generation plant accredited capacity of at
14 least ninety percent of the total electric generation plant accredited
15 capacity constructed and in operation within the state;

16 (18) ~~(16)~~ State means the State of Nebraska; and

17 (19) ~~(17)~~ Unbundled retail rates means the separation of utility
18 bills into the individual price components for which an electric supplier
19 charges its retail customers, including, but not limited to, the separate
20 charges for the generation, transmission, and distribution of
21 electricity.

22 **Sec. 9.** Section 70-1012, Revised Statutes Supplement, 2025, is
23 amended to read:

24 70-1012 (1) Before any electric generation facilities, any energy
25 storage resources, or any transmission lines or related facilities
26 carrying more than seven hundred volts are constructed or acquired by any
27 supplier, an application, filed with the board and containing such
28 information as the board shall prescribe, shall be approved by the board,
29 except that such approval shall not be required (a) for the construction
30 or acquisition of a transmission line extension or related facilities
31 within a supplier's own service area or for the construction or

1 acquisition of a line not exceeding one-half mile outside its own service
2 area when all owners of electric lines located within one-half mile of
3 the extension consent thereto in writing and such consents are filed with
4 the board, (b) for any generation facility when the board finds that (i)
5 such facility is being constructed or acquired to replace a generating
6 plant owned by an individual municipality or registered group of
7 municipalities with a capacity not greater than that of the plant being
8 replaced, (ii) such facility will generate less than twenty-five thousand
9 kilowatts of electric energy at rated capacity, and (iii) the applicant
10 will not use the plant or transmission capacity to supply wholesale power
11 to customers outside the applicant's existing retail service area or
12 chartered territory, (c) for acquisition of transmission lines or related
13 facilities, within the state, carrying one hundred fifteen thousand volts
14 or less, if the current owner of the transmission lines or related
15 facilities notifies the board of the lines or facilities involved in the
16 transaction and the parties to the transaction, or (d) for the
17 construction of a qualified facility as defined in section 70-2002.

18 (2)(a) Before any electric supplier commences construction of or
19 acquires an electric generation facility, energy storage resource, or
20 transmission lines or related facilities carrying more than seven hundred
21 volts that will be or are located within a ten-mile radius of a military
22 installation, the owner of such facility, resource, transmission lines,
23 or related facilities shall provide written notice certifying to the
24 board that such facility, resource, or facilities contain no electronic-
25 related equipment or electronic-related components manufactured by any
26 foreign adversary.

27 (b) Any electric supplier that supplies, produces, stores, or
28 distributes ~~supplying, producing, or distributing~~ electricity within the
29 state for sale at retail is exempt from subdivision (a) of this
30 subsection if it is in compliance with the critical infrastructure
31 protection requirements issued by the North American Electric Reliability

1 Corporation. To receive such exemption, the electric supplier shall
2 submit written notice to the board certifying that it is in such
3 compliance. The electric supplier shall also submit written notice to the
4 board at any time such supplier is no longer in such compliance.

5 (3)(a) Before any electric supplier that is not exempt from
6 subdivision (2)(a) of this section commences construction of or acquires
7 an electric generation facility or transmission lines or related
8 facilities carrying more than seven hundred volts that will be or are
9 located within a ten-mile radius of a military installation, the electric
10 supplier shall, following consultation with such supplier's vendors,
11 submit a one-time written notice to the board certifying that such
12 facility or facilities continually contain no electronic-related
13 equipment or electronic-related components manufactured by any foreign
14 adversary.

15 (b) The electric supplier shall also submit written notice to the
16 board at any time such facility or facilities are no longer in compliance
17 with the certification provided under subdivision (a) of this subsection.

18 (4) Notwithstanding subsections (2) and (3) of this section, an
19 electric supplier required to provide certification under subsection (2)
20 of this section may use electronic-related equipment or electronic-
21 related components manufactured by a foreign adversary if the board
22 preapproves the use of such equipment or components after finding that:

23 (a) There is no other reasonable option for procuring such equipment
24 or components; and

25 (b) Not procuring or using such equipment or components would cause
26 a greater harm to the state or residents of the state than the harm
27 associated with the equipment or components.

28 (5) Before any private electric supplier commences construction or
29 acquires an energy storage resource or related facilities, the owners of
30 such resource or proposed resource shall file an application with the
31 board that contains the information prescribed by the board and shall

1 obtain approval of such application by the board. Such application shall
2 include evidence that demonstrates to the board that:

3 (a) The private electric supplier has entered into or, prior to
4 construction, will enter into a power purchase agreement or similar
5 contractual agreement with a Nebraska public power district, public power
6 and irrigation district, municipality, registered group of
7 municipalities, electric cooperative, or electric membership association,
8 any other governmental entity, or any combination thereof for purchase of
9 all electric energy and electric capacity of such resource and will
10 maintain a contractual relationship throughout the operational life of
11 the resource;

12 (b) The private electric supplier has obtained written consent from
13 each electric supplier that will have any part of the energy storage
14 resource located in its chartered territory or retail service area and
15 any other electric supplier that will be interconnected with the private
16 electric supplier at a substation or switchyard that contains facilities
17 rated at one hundred kilovolts or greater. Any written consent that is
18 required under this subdivision shall be provided on a form that is
19 prescribed by the board. Such written consent shall be filed with the
20 board with the application; and

21 (c) The private electric supplier has entered into a joint
22 transmission development agreement with the consumer-owned electric
23 supplier that owns the transmission facilities that will interconnect
24 with the energy storage resource. The agreement shall address
25 construction, ownership, operation, and maintenance of such additions or
26 upgrades to the transmission facilities as required for the energy
27 storage resource. The joint transmission development agreement shall be
28 negotiated and executed contemporaneously with the generator
29 interconnection agreement or any other directive of the applicable
30 regional transmission organization with jurisdiction over the addition or
31 upgrade of transmission. The terms of such agreement shall be consistent

1 with prudent electric utility practices for the interconnection of the
2 energy storage resource, the consumer-owned electric supplier's
3 reasonable transmission interconnection requirements, and applicable
4 transmission design and construction standards. The consumer-owned
5 electric supplier shall have the right to purchase and own transmission
6 facilities as set forth in the joint transmission development agreement.
7 The private electric supplier that owns the energy storage resource shall
8 have the right to construct any necessary facility or improvement set
9 forth in the joint transmission development agreement pursuant to the
10 standards set forth in the agreement at the private electric supplier's
11 cost.

12 (6) Nothing in this section shall be construed to limit the
13 authority of or require an electric supplier that is operating in this
14 state to enter into a joint agreement with a private electric supplier to
15 develop, construct, or jointly own a generation facility or energy
16 storage resource.

17 (7) Nothing in this section shall be construed to authorize a
18 private electric supplier to:

19 (a) Sell or deliver electricity at retail in Nebraska;

20 (b) Own or operate distribution facilities intended to provide
21 retail electric service in this state; or

22 (c) Have or use the power of eminent domain in this state.

23 (8) An energy storage resource that is not an associated energy
24 resource and has been approved by the board shall be exempt from the use
25 of eminent domain by any electric supplier.

26 (9) ~~(5)~~ A privately developed renewable energy generation facility
27 is exempt from this section if it complies with section 70-1014.02.

28 **Sec. 10.** Section 70-1012.01, Reissue Revised Statutes of Nebraska,
29 is amended to read:

30 70-1012.01 (1) If a supplier terminates construction or acquisition
31 of electric generation or transmission facilities or energy storage

1 resources after receiving approval for the facilities or resources from
2 the board, the supplier shall file with the board, within thirty days
3 after the action taken to terminate construction or acquisition, a
4 statement of the factors or reasons relied upon by the supplier in taking
5 such action. Within ten days after receipt of such a filing, the board
6 shall give notice of the filing to such other suppliers as it deems
7 interested or affected by such action and it shall hold a hearing for the
8 purpose of obtaining such additional information as the board deems
9 advisable or necessary to inform other suppliers and the public of the
10 reasons for such termination. Notice of any such hearing shall be given
11 to those suppliers previously given notice of the filing and to any other
12 parties expressing interest in the approved application.

13 (2) The board shall not have authority to approve or deny the action
14 of a supplier terminating construction or acquisition, and any such
15 filing or hearing shall be advisory and solely for the purpose of
16 informing the board, other suppliers, interested parties, and the
17 ratepayers of this state of the factors or reasons relied upon in taking
18 action to terminate construction or acquisition.

19 (3) Nothing in this section shall constitute or be construed as a
20 defense to any cause of action, including a claim for breach of contract,
21 resulting from such termination.

22 (4) A privately developed renewable energy generation facility is
23 exempt from this section if it complies with section 70-1014.02.

24 **Sec. 11.** Section 70-1015, Revised Statutes Supplement, 2025, is
25 amended to read:

26 70-1015 (1) If any supplier violates Chapter 70, article 10, by
27 either (a) commencing the construction or finalizing or attempting to
28 finalize the acquisition of any generation facilities, any energy storage
29 resources, any transmission lines, or any related facilities without
30 first providing notice or obtaining board approval, whichever is
31 required, or (b) serving or attempting to serve at retail any customers

1 located in Nebraska or any wholesale customers in violation of section
2 70-1002.02, such construction, acquisition, or service of such customers
3 shall be enjoined in an action brought in the name of the State of
4 Nebraska until such supplier has complied with Chapter 70, article 10.

5 (2) If the executive director of the board determines that a private
6 electric supplier commenced construction of a privately developed
7 renewable energy generation facility less than thirty days prior to
8 providing the notice and certification required in subdivisions (2)(a)
9 and (b) of section 70-1014.02, the executive director shall send notice
10 via certified mail to the private electric supplier, informing it of the
11 determination that the private electric supplier is in violation of such
12 subdivisions and is subject to a fine in the amount of five hundred
13 dollars. The private electric supplier shall have twenty days from the
14 date on which the notice is received in which to submit the notice and
15 certification described in such subdivisions and to pay the fine. Within
16 ten days after the private electric supplier submits a notice and
17 certification compliant with subsection (2) of section 70-1014.02 and
18 payment of the fine, the executive director of the board shall issue the
19 written acknowledgment described in subsection (3) of section 70-1014.02.
20 If the private electric supplier fails to submit a notice and
21 certification compliant with subsection (2) of section 70-1014.02 and pay
22 the fine within twenty days after the date on which the private electric
23 supplier receives the notice from the executive director of the board,
24 the private electric supplier shall immediately cease construction or
25 operation of the privately developed renewable energy generation facility
26 and any associated energy storage resource.

27 (3) If the private electric supplier disputes that construction was
28 commenced less than thirty days prior to submitting the written notice
29 and certification required by subdivisions (2)(a) and (b) of section
30 70-1014.02, the private electric supplier may request a hearing before
31 the board. Such request shall be submitted within twenty days after the

1 private electric supplier receives the notice sent by the executive
2 director pursuant to subsection (2) of this section. If the private
3 electric supplier does not accept the certified mail sent pursuant to
4 such subsection, the executive director shall send a second notice to the
5 private electric supplier by first-class United States mail. The private
6 electric supplier may submit a request for hearing within twenty days
7 after the date on which the second notice was mailed.

8 (4) Upon receipt of a request for hearing, the board shall set a
9 hearing date. Such hearing shall be held within sixty days after such
10 receipt. The board shall provide to the private electric supplier written
11 notice of the hearing at least twenty days prior to the date of the
12 hearing. The board or its hearing officer may grant continuances upon
13 good cause shown or upon the request of the private electric supplier.
14 Timely filing of a request for hearing by a private electric supplier
15 shall stay any further enforcement under this section until the board
16 issues an order pursuant to subsection (5) of this section or the request
17 for hearing is withdrawn.

18 (5) The board shall issue a written decision within sixty days after
19 conclusion of the hearing. All costs of the hearing shall be paid by the
20 private electric supplier if (a) the board determines that the private
21 electric supplier commenced construction of the privately developed
22 renewable energy generation facility and any associated energy storage
23 resource less than thirty days prior to submitting the written notice and
24 certification required pursuant to subsection (2) of section 70-1014.02
25 or (b) the private electric supplier withdraws its request for hearing
26 prior to the board issuing its decision.

27 (6) A private electric supplier which the board finds to be in
28 violation of the requirements of subsection (2) of section 70-1014.02
29 shall either (a) pay the fine described in this section and submit a
30 notice and certification compliant with subsection (2) of section
31 70-1014.02 or (b) immediately cease construction or operation of the

1 privately developed renewable energy generation facility and any
2 associated energy storage resource.

3 **Sec. 12.** Section 70-1506, Revised Statutes Supplement, 2025, is
4 amended to read:

5 70-1506 (1) For purposes of this section:

6 (a) Cryptocurrency mining means validating transactions for addition
7 to a blockchain distributed ledger;

8 (b) Cryptocurrency mining operation means any facility of one
9 megawatt in size or greater that conducts cryptocurrency mining; ~~and~~

10 (c) Data center means a facility:

11 (i) The primary services of which are the storage, management, and
12 processing of digital data;

13 (ii) That is used to house computer and network systems, including
14 associated components such as servers, network equipment and appliances,
15 telecommunications systems, data storage systems, systems for monitoring
16 and managing infrastructure performance, Internet-related equipment and
17 services, data communications connections, environmental controls, fire
18 protection systems, and security systems and services; and

19 (iii) That has a peak electricity demand of ten megawatts or more;
20 and

21 (d) ~~(c)~~ Public power supplier means a public power district,
22 municipal electric utility, or any other government entity providing
23 electric service.

24 (2) A public power supplier may impose requirements on any
25 cryptocurrency mining operation or data center for the cost of
26 infrastructure upgrades necessitated by such operation or center
27 ~~operations~~, including, but not limited to:

28 (a) Requiring direct payment or a letter of credit from such
29 operation or center for such cost; or

30 (b) Imposing terms and conditions on such operation or center that
31 require the operation or center to pay the full cost of providing

1 electric service and ensure no cost is passed on to other retail
2 customers.

3 (3) Requirements imposed pursuant to this section shall be fair,
4 reasonable, and not unduly discriminatory.

5 (4) Before any requirement is imposed pursuant to this section, the
6 public power supplier shall conduct a load study to determine the costs,
7 impacts, and infrastructure upgrades necessitated by the cryptocurrency
8 mining operation or data center.

9 (5) Any person intending to install a cryptocurrency mining
10 operation or data center is responsible for notifying the local public
11 power supplier of such intent, and such operation or center is subject to
12 the interconnection requirements of such supplier.

13 (6) The owner or operator of a data center shall submit an annual
14 report to the Department of Water, Energy, and Environment and the
15 Natural Resources Committee of the Legislature on or before September 30
16 of each year that includes the following:

17 (a) The name of the data center;

18 (b) The names of the developers and owners of the data center;

19 (c) The physical size of the data center in square feet;

20 (d) The location of the data center, including street address and
21 county;

22 (e) The annual electricity demand of the data center;

23 (f) The annual water usage of the data center;

24 (g) The sales and use tax exemptions the data center utilizes or
25 expects to utilize;

26 (h) Any incentive payments for the data center under the Imagine
27 Nebraska Act and the Nebraska Advantage Act;

28 (i) All energy efficiency, load management, and conservation
29 measures implemented by the data center;

30 (j) All commitments by the data center to use renewable energy; and

31 (k) The service life of the data center.

1 (7) The owner or operator of a data center shall:

2 (a) Bear all decommissioning costs of such data center; and

3 (b) Enter into a community benefit agreement with communities
4 affected by the data center.

5 ~~(8) (6)~~ Each public power supplier shall make available to the
6 public on the supplier's website the number of cryptocurrency mining
7 operations under the jurisdiction of the supplier and the annual energy
8 usage of each operation.

9 ~~(9) (7)~~ A cryptocurrency mining operation shall allow a public power
10 supplier to interrupt such operation's electric service according to such
11 supplier's established rate schedules and policies.

12 **Sec. 13.** Section 77-202, Revised Statutes Supplement, 2025, is
13 amended to read:

14 77-202 (1) The following property shall be exempt from property
15 taxes:

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

19 (i) Property of the state and its governmental subdivisions means
20 (A) property held in fee title by the state or a governmental subdivision
21 or (B) property beneficially owned by the state or a governmental
22 subdivision in that it is used for a public purpose and is being acquired
23 under a lease-purchase agreement, financing lease, or other instrument
24 which provides for transfer of legal title to the property to the state
25 or a governmental subdivision upon payment of all amounts due thereunder.

26 If the property to be beneficially owned by a governmental subdivision
27 has a total acquisition cost that exceeds the threshold amount or will be
28 used as the site of a public building with a total estimated construction
29 cost that exceeds the threshold amount, then such property shall qualify
30 for an exemption under this section only if the question of acquiring
31 such property or constructing such public building has been submitted at

1 a primary, general, or special election held within the governmental
2 subdivision and has been approved by the voters of the governmental
3 subdivision. For purposes of this subdivision, threshold amount means the
4 greater of fifty thousand dollars or six-tenths of one percent of the
5 total actual value of real and personal property of the governmental
6 subdivision that will beneficially own the property as of the end of the
7 governmental subdivision's prior fiscal year; and

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

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

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

7 (c) Property owned by and used exclusively for agricultural and
8 horticultural societies;

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

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

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

27 (B) Charitable organization includes (I) an organization operated
28 exclusively for the purpose of the mental, social, or physical benefit of
29 the public or an indefinite number of persons and (II) a fraternal
30 benefit society organized and licensed under sections 44-1072 to
31 44-10,109.

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

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

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

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

27 (2) The increased value of land by reason of shade and ornamental
28 trees planted along the highway shall not be taken into account in the
29 valuation of land.

30 (3) Tangible personal property which is not depreciable tangible
31 personal property as defined in section 77-119 shall be exempt from

1 property tax.

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

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

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

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

20 (8) Any personal property exempt pursuant to the Nebraska Advantage
21 Act or the Imagine Nebraska Act shall be exempt from the personal
22 property tax.

23 (9) Any depreciable tangible personal property used directly in the
24 generation of electricity using wind as the fuel source shall be exempt
25 from the property tax levied on depreciable tangible personal property.
26 Any depreciable tangible personal property used directly in the
27 generation of electricity using solar, biomass, or landfill gas as the
28 fuel source shall be exempt from the property tax levied on depreciable
29 tangible personal property if such depreciable tangible personal property
30 was installed on or after January 1, 2016, and has a nameplate capacity
31 of one hundred kilowatts or more. Depreciable tangible personal property

1 used directly in the generation of electricity using wind, solar,
2 biomass, or landfill gas as the fuel source includes, but is not limited
3 to, wind turbines, rotors and blades, towers, solar panels, trackers,
4 generating equipment, transmission components, substations, supporting
5 structures or racks, inverters, and other system components such as
6 wiring, control systems, switchgears, and generator step-up transformers.

7 (10) Any depreciable tangible personal property used in the storage
8 of electricity by an energy storage resource subject to the nameplate
9 capacity tax levied under section 77-6203 shall be exempt from the
10 property tax levied on depreciable tangible personal property.

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

29 (12) ~~(11)~~ For tax years prior to tax year 2020, each person who owns
30 property required to be reported to the county assessor under section
31 77-1201 shall be allowed an exemption amount as provided in the Personal

1 Property Tax Relief Act. For tax years prior to tax year 2020, each
2 person who owns property required to be valued by the state as provided
3 in section 77-601, 77-682, 77-801, or 77-1248 shall be allowed a
4 compensating exemption factor as provided in the Personal Property Tax
5 Relief Act.

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

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

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

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

23 (c) For purposes of this subsection:

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

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

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

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

16 **Sec. 14.** Section 77-6202, Revised Statutes Cumulative Supplement,
17 2024, is amended to read:

18 77-6202 For purposes of sections 77-6201 to 77-6204:

19 (1) Commissioned means the renewable energy generation facility or
20 energy storage resource has been in commercial operation for at least
21 twenty-four hours. A renewable energy generation facility is not in
22 commercial operation unless the renewable energy generation facility is
23 connected to the electrical grid or to the end user if the renewable
24 energy generation facility is a customer-generator as defined in section
25 70-2002;

26 (2) Energy storage resource has the same meaning as in section
27 70-1001.01;

28 (3) ~~(2)~~ Nameplate capacity means the capacity of (a) a renewable
29 energy generation facility to generate electricity as measured in
30 megawatts, including fractions of a megawatt, or (b) an energy storage
31 resource to store electricity as measured in megawatts, including

1 fractions of a megawatt. Nameplate capacity shall be determined based on
2 the facility's alternating current capacity of the facility or resource;
3 and

4 (4) (3) Renewable energy generation facility means (a) a facility
5 that generates electricity using wind as the fuel source or (b) a
6 facility that generates electricity using solar, biomass, or landfill gas
7 as the fuel source if such facility was installed on or after January 1,
8 2016, and has a nameplate capacity of one hundred kilowatts or more.

9 **Sec. 15.** Section 77-6203, Revised Statutes Cumulative Supplement,
10 2024, is amended to read:

11 77-6203 (1)(a) (1) The owner of a renewable energy generation
12 facility annually shall pay a nameplate capacity tax equal to the total
13 nameplate capacity of the commissioned renewable energy generation
14 facility multiplied by a tax rate of three thousand five hundred eighteen
15 dollars per megawatt.

16 (b) The owner of an energy storage resource with a nameplate
17 capacity of one hundred kilowatts or more annually shall pay a nameplate
18 capacity tax equal to the total nameplate capacity of the commissioned
19 energy storage resource multiplied by a tax rate of three thousand five
20 hundred eighteen dollars per megawatt.

21 (2) No tax shall be imposed on a renewable energy generation
22 facility or energy storage resource:

23 (a) Owned or operated by the federal government, the State of
24 Nebraska, a public power district, a public power and irrigation
25 district, an individual municipality, a registered group of
26 municipalities, an electric membership association, or a cooperative; or

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

28 (3) No tax levied pursuant to this section shall be construed to
29 constitute restricted funds as defined in section 13-518 for the first
30 five years after the renewable energy generation facility or energy
31 storage resource is commissioned.

1 (4) The presence of one or more renewable energy generation
2 facilities, energy storage resources subject to the nameplate capacity
3 tax, or supporting infrastructure shall not be a factor in the
4 assessment, determination of actual value, or classification under
5 section 77-201 of the real property underlying or adjacent to such
6 facilities, resources, or infrastructure.

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

9 (b) The tax shall be imposed beginning the first calendar year the
10 renewable energy generation facility is commissioned or the first
11 calendar year the energy storage resource has a nameplate capacity of one
12 hundred kilowatts or more. A renewable energy generation facility that
13 uses wind as the fuel source which was commissioned prior to July 15,
14 2010, shall be subject to the tax levied pursuant to sections 77-6201 to
15 77-6204 on and after January 1, 2010. The amount of property tax on
16 depreciable tangible personal property previously paid on a renewable
17 energy generation facility that uses wind as the fuel source which was
18 commissioned prior to July 15, 2010, which is greater than the amount
19 that would have been paid pursuant to sections 77-6201 to 77-6204 from
20 the date of commissioning until January 1, 2010, shall be credited
21 against any tax due under Chapter 77, and any amount so credited that is
22 unused in any tax year shall be carried over to subsequent tax years
23 until fully utilized.

24 (c)(i) The tax for the first calendar year shall be prorated based
25 upon the number of days remaining in the calendar year after the
26 renewable energy generation facility is commissioned or after the energy
27 storage resource reaches nameplate capacity of one hundred kilowatts or
28 more.

29 (ii) In the first year in which a renewable energy generation
30 facility or energy storage resource is taxed or in any year in which
31 additional commissioned nameplate capacity is added to a renewable energy

1 generation facility or energy storage resource, the taxes on the initial
2 or additional nameplate capacity shall be prorated for the number of days
3 remaining in the calendar year.

4 (iii) When a renewable energy generation facility or energy storage
5 resource is decommissioned or made nonoperational by a change in law
6 during a tax year, the taxes shall be prorated for the number of days
7 during which the renewable energy generation facility or energy storage
8 resource was not decommissioned or was operational.

9 (iv) When the capacity of a renewable energy generation facility or
10 energy storage resource to produce or store electricity is reduced but
11 the renewable energy generation facility or energy storage resource is
12 not decommissioned, the nameplate capacity of the renewable energy
13 generation facility or energy storage resource is deemed to be unchanged.

14 (6)(a) On March 1 of each year, the owner of a renewable energy
15 generation facility or an energy storage resource shall file with the
16 Department of Revenue a report on the nameplate capacity of the facility
17 or resource for the previous year from January 1 through December 31. All
18 taxes shall be due on April 1 and shall be delinquent if not paid on a
19 quarterly basis on April 1 and each quarter thereafter. Delinquent
20 quarterly payments shall draw interest at the rate provided for in
21 section 45-104.02, as such rate may from time to time be adjusted.

22 (b) The owner of a renewable energy generation facility or energy
23 storage resource is liable for the taxes under this section with respect
24 to the facility or resource, whether or not the owner of the facility or
25 resource is the owner of the land on which the facility or resource is
26 situated.

27 (7) Failure to file a report required by subsection (6) of this
28 section, filing such report late, failure to pay taxes due, or
29 underpayment of such taxes shall result in a penalty of five percent of
30 the amount due being imposed for each quarter the report is overdue or
31 the payment is delinquent, except that the penalty shall not exceed ten

1 thousand dollars.

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

5 (9) The Department of Revenue shall separately identify the proceeds
6 from the tax imposed by this section and shall pay all such proceeds over
7 to the county treasurer of the county where the renewable energy
8 generation facility or energy storage resource is located within thirty
9 days after receipt of such proceeds.

10 **Sec. 16.** Section 77-6204, Revised Statutes Supplement, 2025, is
11 amended to read:

12 77-6204 (1) The county treasurer shall distribute all revenue
13 received from the Department of Revenue pursuant to section 77-6203 as
14 follows:

15 (a) Five percent of such revenue shall be distributed to the
16 community college area in which the renewable energy generation facility
17 or energy storage resource is located; and

18 (b) The remainder of such revenue shall be distributed to local
19 taxing entities which, but for such personal property tax exemption,
20 would have received distribution of personal property tax revenue from
21 depreciable personal property used directly in the generation of
22 electricity using wind, solar, biomass, or landfill gas as the fuel
23 source or used in the storage of electricity by an energy storage
24 resource.

25 (2) A local taxing entity's status as eligible for distribution
26 under subdivision (1)(b) of this section shall not be affected when and
27 if (a) the net book value of personal property used directly in the
28 generation of electricity using wind, solar, biomass, or landfill gas as
29 the fuel source becomes zero or (b) the net book value of personal
30 property used in the storage of electricity by an energy storage resource
31 becomes zero.

1 ~~(3)~~ A local taxing entity's status as eligible for distribution
2 under ~~such~~ subdivision (1)(b) of this section shall be affected by ~~(a)~~
3 the disposal of all of the exempt depreciable personal property used
4 directly in the generation of electricity using wind, solar, biomass, or
5 landfill gas as the fuel source or (b) the disposal of all of the exempt
6 depreciable personal property used in the storage of electricity by an
7 energy storage resource.

8 ~~(4)~~ ~~(3)~~ The distribution to each eligible local taxing entity under
9 subdivision (1)(b) of this section shall be calculated by determining the
10 amount of taxes that the eligible local taxing entity levied during the
11 taxable year and dividing this amount by the total tax levied by all of
12 the eligible local taxing entities during the year. Each eligible
13 entity's resulting fraction shall then be multiplied by the amount of
14 revenue available for distribution pursuant to subdivision (1)(b) of this
15 section to determine the portion of such revenue due each local taxing
16 entity.

17 ~~(5)~~ ~~(4)~~ The Department of Revenue shall not retain any revenue
18 collected pursuant to sections 77-6201 to 77-6204 for distribution, use,
19 transfer, pledge, or allocation to or from the General Fund.

20 **Sec. 17.** Original sections 70-670 and 70-1012.01, Reissue Revised
21 Statutes of Nebraska, sections 70-704, 77-6202, and 77-6203, Revised
22 Statutes Cumulative Supplement, 2024, and sections 13-518, 70-1001.01,
23 70-1012, 70-1015, 70-1506, 77-202, and 77-6204, Revised Statutes
24 Supplement, 2025, are repealed.