

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 632

Introduced by Mello, 5; Dierks, 40; Dubas, 34; Giese, 17; Haar, 21;
McGill, 26; Nordquist, 7; Rogert, 16.

Read first time January 21, 2009

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to revenue and taxation; to adopt the Nebraska
- 2 Green Building Advantage Act.
- 3 Be it enacted by the people of the State of Nebraska,

1 Section 1. Sections 1 to 5 of this act shall be known and
2 may be cited as the Nebraska Green Building Advantage Act.

3 Sec. 2. For purposes of the Nebraska Green Building
4 Advantage Act:

5 (1) Commercial building means a building that will be or
6 is being used for commercial activities, including retail, medical,
7 distribution, wholesale, manufacturing, or rental property;

8 (2) LEED means the Leadership in Energy and Environmental
9 Design Green Building Rating System established by the United
10 States Green Building Council, as such system exists on the
11 effective date of this act;

12 (3) LEED-2.1 means the Leadership in Energy and
13 Environmental Design 2.1, as such standards exist on the effective
14 date of this act;

15 (4) LEED-CI means the Leadership in Energy and
16 Environmental Design Commercial Interiors, as such standards exist
17 on the effective date of this act;

18 (5) LEED-CS means the Leadership in Energy and
19 Environmental Design for Core and Shell, as such standards exist on
20 the effective date of this act;

21 (6) LEED-EB means Leadership in Energy and Environmental
22 Design for Existing Buildings, as such standards exist on the
23 effective date of this act;

24 (7) LEED-NC means Leadership in Energy and Environmental
25 Design for New Construction, as such standards exist on the

1 effective date of this act; and

2 (8) LEED platinum level means the Leadership in Energy
3 and Environmental Design platinum level, as such standards exist on
4 the effective date of this act.

5 Sec. 3. Any person who pays sales or use tax related
6 to the construction or retrofitting of a commercial building that
7 complies with the LEED standards set forth in this section shall be
8 eligible for a refund of a portion of the tax paid as follows:

9 (1) Fifty percent of the sales and use taxes paid if
10 the construction or retrofitting involves the entire commercial
11 building and meets LEED-2.1, LEED-EB, and LEED-NC;

12 (2) Twenty-five percent of the sales and use taxes
13 paid if the construction or retrofitting involves a portion of a
14 commercial building and meets LEED-CI and LEED-CS; and

15 (3) An additional ten percent of the amounts listed in
16 subdivisions (1) and (2) of this section if the commercial building
17 meets LEED platinum level.

18 Sec. 4. The refund authorized by the Nebraska Green
19 Building Advantage Act shall be conditioned upon filing a claim
20 for the refund on a form developed by the Tax Commissioner. The
21 requirements imposed by the Tax Commissioner shall be related to
22 ensuring that the project qualifies for the refund. Any information
23 received pursuant to the requirements of the act may be disclosed
24 to any tax official in this state. Any taxpayer who provides
25 false information on the forms required by the Tax Commissioner

1 for purposes of this subsection shall be subject to the penalties
2 provided in subsection (8) of section 77-2705.

3 Sec. 5. The Tax Commissioner may adopt and promulgate
4 rules and regulations to carry out the Nebraska Green Building
5 Advantage Act.