

**One Hundred Third Legislature - First Session - 2013**

**Introducer's Statement of Intent**

**LB90**

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**Chairperson: Senator Galen Hadley**

**Committee: Revenue**

**Date of Hearing: March 07, 2013**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 90 makes a change in Nebraska Revenue Law based on the Nebraska Net Metering Act. Net metering allows customers to generate their own electricity through renewable energy and trade it one for one with the utility.

LB 90 changes the law so that sales taxes are collected only on the net amount of electricity used by a customer for the month. Under the current interpretation of the law, sales taxes are collected on all energy that flows into a customers home even if later offset by net metering.

**Principal Introducer:** \_\_\_\_\_

**Senator Ken Haar**