

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 76

FINAL READING

Introduced by Williams, 36.

Read first time January 10, 2019

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-6202, Reissue Revised Statutes of Nebraska; to change provisions
- 3 relating to the nameplate capacity tax; to provide an operative
- 4 date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-6202, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-6202 For purposes of sections 77-6201 to 77-6204:

4 (1) Commissioned means the renewable energy generation facility has
5 been in commercial operation for at least twenty-four hours. A renewable
6 energy generation facility is not in commercial operation unless the
7 renewable energy generation facility is connected to the electrical grid
8 or to the end user if the renewable energy generation facility is a
9 customer-generator as defined in section 70-2002;

10 (2) Nameplate capacity means the capacity of a renewable energy
11 generation facility to generate electricity as measured in megawatts,
12 including fractions of a megawatt. Nameplate capacity shall be determined
13 based on the facility's alternating current capacity; and

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

19 Sec. 2. This act becomes operative on January 1, 2021.

20 Sec. 3. Original section 77-6202, Reissue Revised Statutes of
21 Nebraska, is repealed.