

AMENDMENTS TO LB815

Introduced by Agriculture.

1 1. Insert the following new section:

2 **Sec. 3.** Section 66-739, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 66-739 There is hereby created the Motor Fuel Tax Enforcement and
5 Collection Cash Fund. Such fund shall consist of appropriations to the
6 fund and money transferred to it pursuant to sections ~~section~~ 39-2215 and
7 66-489. The fund shall be used exclusively for the costs of the
8 Department of Revenue in carrying out its duties under the Compressed
9 Fuel Tax Act, the Petroleum Release Remedial Action Act, the State
10 Aeronautics Act, and sections 66-482 to 66-4,149, 66-501 to 66-531, and
11 66-712 to 66-736 and other related costs for the Department of
12 Agriculture and the Nebraska State Patrol, except that transfers may be
13 made from the fund to the General Fund at the direction of the
14 Legislature. Any money in the Motor Fuel Tax Enforcement and Collection
15 Cash Fund available for investment shall be invested by the state
16 investment officer pursuant to the Nebraska Capital Expansion Act and the
17 Nebraska State Funds Investment Act.

18 2. On page 5, strike lines 7 and 8 and insert the following new
19 subdivision:

20 "(c) The first one hundred forty thousand dollars of taxes collected
21 under this subsection each fiscal year shall be remitted to the State
22 Treasurer for credit to the Motor Fuel Tax Enforcement and Collection
23 Cash Fund and all remaining taxes collected under this subsection each
24 fiscal year shall be remitted to the State Treasurer for credit to the
25 Agricultural Alcohol Fuel Tax Fund.".

26 3. On page 10, strike lines 9 through 14 and insert the following
27 new subdivision:

1 "(3) Ethanol producer means a person who devotes at least fifty
2 percent of his or her professional time to ethanol production or business
3 operations at an ethanol facility in Nebraska;".

4 4. Renumber the remaining sections accordingly.

5 5. Correct the operative date and repealer sections so that the
6 section added by this amendment becomes operative on October 1, 2026.