

LEGISLATIVE BILL 52

Became law May 31, 1977, without approval of the Governor

Introduced by DeCamp, 40

AN ACT to amend sections 66-410 and 66-428, Revised Statutes Supplement, 1976, as amended by sections 2 and 3, respectively, Legislative Bill 139, Eighty-fifth Legislature, First Session, 1977, relating to motor vehicle fuels; to state legislative intent; to change provisions relating to the use of agricultural alcohol in fuels as prescribed; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. It is hereby declared to be the public policy of the State of Nebraska to protect and foster the prosperity and general welfare of its people by providing a new domestic source of energy and by stimulating the agricultural economy of Nebraska. In furtherance of such policy, it is the purpose of this act to provide the efforts necessary to build, operate, and maintain a grain alcohol plant in Nebraska to manufacture and market grain alcohol.

Sec. 2. That section 66-410, Revised Statutes Supplement, 1976, as amended by section 2, Legislative Bill 139, Eighty-fifth Legislature, First Session, 1977, be amended to read as follows:

66-410. At the time of filing the statement, required by section 66-409, such dealer shall, in addition to the other taxes provided for by law, pay a tax of nine and one half cents per gallon upon all motor vehicle fuels as shown by such statement; Provided, that effective January 1, ~~1973~~ 1978, gasoline sold in Nebraska which contains a minimum of ten per cent blend of an agricultural ethyl alcohol of whose purity shall be at least one--hundred--ninety--proof ninety-nine per cent alcohol shall be subject to a state motor fuel tax which is three five cents per gallon less than gasoline which does not contain such a blend. When the sale in Nebraska of gasoline containing such a blend exceeds ten twenty million gallons per year, an adjustment in the tax may be considered by the Legislature. Such dealers shall remit such tax to the Tax Commissioner.

Sec. 3. That section 66-428, Revised Statutes Supplement, 1976, as amended by section 3, Legislative Bill 139, Eighty-fifth Legislature, First Session, 1977, be amended to read as follows:

66-428. There is hereby levied and imposed an excise tax of nine and one half cents per gallon upon the use of all motor vehicle fuels, as defined by section 66-401, used in this state, and due the State of Nebraska under the provisions of section 66-410 or Chapter 66, article 6; Provided, that such excise tax after August 1, 1977, shall be ~~six~~ four and one half cents per gallon on motor fuel containing a minimum of ten per cent blend of agricultural ethyl alcohol of whose purity shall be at least ~~one--hundred--ninety--proof~~ ninety-nine per cent alcohol, and nine and one half cents per gallon on gasoline which does not contain such a blend. Users of motor vehicle fuels subject to taxation under this section shall be allowed the same exemptions, deductions, and rights of reimbursement as are authorized and permitted by sections 66-413 and 66-414. For purposes of this section and section 66-429, use shall mean the purchase or consumption of motor vehicle fuels in this state.

Sec. 4. That original sections 66-410 and 66-428, Revised Statutes Supplement, 1976, as amended by sections 2 and 3, respectively, Legislative Bill 139, Eighty-fifth Legislature, First Session, 1977, are repealed.