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opposition of the...of this Legislature to...of the action of Congress that would deny Nebraska natural gas consumers \$21 million in refunds that...been ordered to pay by the Federal Court of Appeals. The factual situation is confusing, but I'll try to get it down to a few key points. As a result of the energy crisis in the early 1970s, Congress adopted legislation that would cap the price that natural gas producers, well owners, could charge for the natural gas they pumped. One expense item that Congress permitted the producers to pass along to consumers was the amount that producers paid for the production tax, or severance tax; taxes they paid which were based upon the amount of the gas they pumped. Kansas gas producers passed along the cost of a Kansas ad valorem tax they paid, based upon the belief the tax was in the nature of a severance tax. In 1983, several groups challenged the interpretation by filing a petition with the Federal Energy Regulatory Commission, asking that the Congress tax not be added onto the maximum natural gas price being paid by consumers. The commission denied the petition. The matter was appealed to the Federal Court of Appeals from the District of Columbia. In June of 1988, the Appeals Court overruled the commission and asked it reexamine the question. Upon remand, the commission held the Kansas ad valorem tax was not a severance tax within the meaning of the federal law, and ordered that the Kansas natural gas producers be refunded to the consumers the amount of the Kansas tax they had been charged. The refunds have been made for all taxes paid after June 1988, the date on which the Appeals Court entered its ruling. Both sides appealed that order. In 1996, the Federal Courts of Appeal reviewed the matter once again and made two rulings. First, it upheld the decision of the Federal Energy Regulatory Commission that the Kansas tax was not a severance tax and should not have been passed along to consumers. Second, it ruled that the commission had erred in ordering refunds from 1998 (sic--1988). It held that the refunds should have been ordered from the date that the various parties first challenged the validity of the tax payment, October 4, 1983. The case was appealed to the United States Supreme Court, but it refused to review the decision and allowed it to stand. The money that was...we are talking about is...in this resolution, is the amount of Kansas tax that were wrongly charged to consumers between October 1983 and June 1988. Calculations in November of 1997 placed the total amount of