

AM1553
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AMENDMENTS TO LB 536

(Amendments to Standing Committee amendments, AM1356)

1 1. Strike section 8 and all amendments thereto and
2 insert the following new section:

3 "Sec. 8. Section 66-1521, Revised Statutes Supplement,
4 2000, is amended to read:

5 66-1521. (1) A petroleum release remedial action fee is
6 hereby imposed upon the refiner, importer, or supplier who first
7 sells, offers for sale, or uses petroleum within this state, except
8 that the fee shall not be imposed on petroleum that is exported or
9 packaged in individual containers of one hundred ten gallons or
10 less and intended for sale or use in this state. The amount of the
11 fee shall be nine-tenths of one cent per gallon on motor vehicle
12 fuels as defined in section 66-482 and three-tenths of one cent per
13 gallon on petroleum other than such motor vehicle fuels. The
14 amount of the fee shall be used first for payment of claims
15 approved by the State Claims Board pursuant to section 66-1531;
16 second, up to three million dollars of the fee per year shall be
17 used for reimbursement of owners and operators under the Petroleum
18 Release Remedial Action Act for investigations of releases ordered
19 pursuant to section 81-15,124; and third, the remainder of the fee
20 shall be used for any other purpose authorized by section 66-1519.
21 The fee shall be paid by all refiners, importers, and suppliers
22 subject to the fee by filing a monthly return on or before the
23 twenty-fifth day if filed electronically or the twentieth day if

1 not filed electronically of the calendar month following the
2 monthly period to which it relates. The pertinent provisions,
3 specifically including penalty provisions, of the motor fuel laws
4 as defined in section 66-712 shall apply to the administration and
5 collection of the fee. There shall be a refund allowed on any fee
6 paid on petroleum which was taxed and then exported. The fee paid
7 under this subsection shall not be eligible for the credit under
8 section 66-4,124.

9 (2) No refiner, importer, or supplier shall sell, offer
10 for sale, or use petroleum in this state without having first
11 obtained a petroleum release remedial action license. Application
12 for a license shall be made to the Motor Fuel Tax Enforcement and
13 Collection Division of the Department of Revenue upon a form
14 prepared and furnished by the division. If the applicant is an
15 individual, the application shall include the applicant's social
16 security number. Failure to obtain a license prior to such sale,
17 offer for sale, or use of petroleum shall be a Class IV
18 misdemeanor. The division may suspend or cancel the license of any
19 refiner, importer, or supplier who fails to pay the fee imposed by
20 subsection (1) of this section in the same manner as licenses are
21 suspended or canceled pursuant to section 66-720.

22 (3) The division shall adopt and promulgate rules and
23 regulations necessary to carry out this section.

24 (4) The division shall deduct and withhold from the
25 petroleum release remedial action fee collected pursuant to this
26 section an amount sufficient to reimburse the direct costs of
27 collecting and administering the petroleum release remedial action

1 fee. Such costs shall not exceed twenty-eight thousand dollars for
2 each fiscal year. The twenty-eight thousand dollars shall be
3 prorated, based on the number of months the fee is collected,
4 whenever the fee is collected for only a portion of a year. The
5 amount deducted and withheld for costs shall be deposited in the
6 Petroleum Release Remedial Action Collection Fund which is hereby
7 created. The Petroleum Release Remedial Action Collection Fund
8 shall be appropriated to the Department of Revenue. Any money in
9 the fund available for investment shall be invested by the state
10 investment officer pursuant to the Nebraska Capital Expansion Act
11 and the Nebraska State Funds Investment Act. The remainder of the
12 petroleum release remedial action fee shall be remitted to the
13 State Treasurer for credit as follows: (a) Eighty percent to the
14 Petroleum Release Remedial Action Cash Fund; and (b) twenty percent
15 to the Ethanol Production Incentive Cash Fund.

16 (5) The division shall collect the fee imposed by
17 subsection (1) of this section.

18 (6) For tax periods beginning January 1, 2002, and
19 thereafter, the return required by subsection (1) of this section
20 shall be filed with the department by the twenty-fifth day of the
21 calendar month following the monthly period to which it relates
22 regardless of whether it is filed electronically."

23 2. On page 1, lines 5 and 6, strike "sections 7 and 8"
24 and insert "section 7".

25 3. On page 6, line 26, strike "section 66-1345.04", show
26 as stricken, and insert "sections 66-1345.04 and 66-1521".

27 4. On page 14, lines 6 and 7, strike "and 66-1345.04"

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1 and insert ", 66-1345.04, and 66-1521".

2 5. Renumber the remaining sections accordingly.