

LEGISLATURE OF NEBRASKA  
NINETY-EIGHTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 900**

Introduced by Thompson, 14

Read first time January 8, 2004

Committee: Revenue

A BILL

1 FOR AN ACT relating to motor vehicle fuel tax; to amend sections  
2 66-4,124 and 66-4,128, Reissue Revised Statutes of  
3 Nebraska; to change provisions relating to motor vehicle  
4 fuel tax; to harmonize provisions; and to repeal the  
5 original sections.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 66-4,124, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           66-4,124. Any person shall be regarded as a purchaser  
4 and claimant if he or she has at least one supply tank with a  
5 capacity of ~~forty~~ thirty gallons or more and has paid for any one  
6 purchase the excise tax to a seller upon ~~forty~~ thirty or more  
7 gallons of gasoline or motor vehicle fuel, which gasoline or motor  
8 vehicle fuel was or is to be used solely and exclusively by such  
9 person for propelling or operating a stationary gas engine,  
10 tractor, combine, or machinery used solely for agricultural,  
11 quarrying, or industrial purposes in the state or for some purpose  
12 not involving the use of any highways in this state. As such  
13 purchaser and claimant he or she shall be entitled to a credit  
14 against the purchaser's Nebraska income tax liability for the  
15 amount of tax so paid during the taxable year of purchase of the  
16 fuel by the taxpayer less two and one-quarter cents per gallon of  
17 the tax paid upon compliance with sections 66-4,118 to 66-4,132 and  
18 not otherwise. Each purchaser and claimant shall be entitled to a  
19 credit against the purchaser's Nebraska income tax liability for  
20 the amount of the taxes imposed by sections 66-4,140, 66-4,145, and  
21 66-4,146 on motor vehicle fuel purchased during the taxable year,  
22 which tax credit shall be established by the department. No credit  
23 shall be made to anyone other than the actual purchaser of such tax  
24 credit gasoline or motor vehicle fuel.

25           Sec. 2. Section 66-4,128, Reissue Revised Statutes of  
26 Nebraska, is amended to read:

27           66-4,128. (1) After a purchaser and claimant purchases  
28 or acquires for use motor vehicle fuel upon which a credit for the

1 tax may be due, he or she may file with his or her Nebraska income  
2 tax return a statement of claim, hereinafter called claim, on such  
3 forms as may be prescribed by the department. The claimant shall  
4 not file more than one claim annually and no claim shall be allowed  
5 except those claims resulting from tax credit gasoline purchases  
6 made during the taxable year for which the taxpayer is filing a  
7 Nebraska income tax return, except that any claimant who during the  
8 taxable year is entitled to a credit in excess of sixty thousand  
9 dollars, based on the claims filed for the preceding taxable year,  
10 may file a claim each month for tax credit gasoline purchased  
11 during the preceding month. Monthly claims shall be filed on the  
12 first day of the month.

13 (2) A refund shall be allowed to the extent the credit  
14 for tax credit gasoline exceeds the income tax or franchise tax  
15 levied by the Nebraska Revenue Act of 1967, but no refund shall be  
16 made in any amount less than two dollars.

17 (3) The claim shall include:

18 (a) The name of claimant;

19 (b) The make, horsepower, and other mechanical  
20 description of machinery in which the tax credit gasoline was used;

21 (c) A statement (i) as to the source or place of business  
22 where such motor vehicle fuel, used solely for agricultural,  
23 quarrying, industrial, or nonhighway purposes, was acquired, (ii)  
24 that no part of such motor vehicle fuel was used in propelling  
25 motor vehicles, and (iii) that the motor vehicle fuel for which  
26 credit for the tax thereon is claimed was used solely for  
27 agricultural, quarrying, industrial, or nonhighway purposes as  
28 provided in sections 66-4,118 to 66-4,132; and

1                   (d) Any other information deemed necessary by the  
2 department.

3                   (4) Claims for credit shall in no event be considered or  
4 allowed upon a total quantity of less than ~~forty~~ thirty gallons of  
5 tax credit gasoline.

6                   (5) The department may require other evidence in addition  
7 to the claim in such form and at such time as the department deems  
8 advisable or may refer the same to a field representative for  
9 investigation.

10                   Sec. 3. Original sections 66-4,124 and 66-4,128, Reissue  
11 Revised Statutes of Nebraska, are repealed.