

AMENDMENTS TO LB 421

Introduced by Revenue.

1           1. Strike the original sections and insert the following  
2 new sections:

3           Section 1. Section 66-6,100, Revised Statutes Cumulative  
4 Supplement, 2008, is amended to read:

5           66-6,100 (1) Compressed fuel means: ~~compressed natural~~  
6 gas,

7           (a) Until the earlier of January 1, 2015, or the first  
8 day of the first calendar quarter following the year during which  
9 the annual usage or consumption of compressed natural gas for  
10 fueling motor vehicles in the state exceeds one million gallon  
11 equivalent, liquefied petroleum gas, liquefied natural gas, butane,  
12 and any other type of compressed gas or compressed liquid suitable  
13 for fueling a motor vehicle ~~except compressed natural gas; and-~~

14           (b) Commencing the earlier of January 1, 2015, or the  
15 first day of the first calendar quarter following the year during  
16 which the annual usage or consumption of compressed natural gas  
17 for fueling motor vehicles in the state exceeds one million  
18 gallon equivalent, compressed natural gas, liquefied petroleum gas,  
19 liquefied natural gas, butane, and any other type of compressed gas  
20 or compressed liquid suitable for fueling a motor vehicle.

21           (2) Compressed fuel does not include motor vehicle fuel  
22 as defined in section 66-482 or diesel fuel as defined in section  
23 66-482.

1           (3) The department shall make the determination of gallon  
2 equivalent usage and consumption in the state based upon retailer  
3 reports pursuant to section 66-6,110.

4           Sec. 2. Section 66-6,110, Revised Statutes Cumulative  
5 Supplement, 2008, is amended to read:

6           66-6,110 Each retailer shall file a tax return with the  
7 department on forms prescribed by the department. Annual returns  
8 are required if the retailer's yearly tax liability is less  
9 than two hundred fifty dollars. Quarterly returns are required  
10 if the retailer's yearly tax liability is at least two hundred  
11 fifty dollars but less than six thousand dollars. Monthly returns  
12 are required if the retailer's yearly tax liability is at least  
13 six thousand dollars. The return shall contain a declaration by  
14 the person making the return to the effect that the statements  
15 contained in the return are true and are made under penalties  
16 of law, which declaration has the same force and effect as a  
17 verification of the return and is in lieu of such verification.  
18 The return shall show such information as the department reasonably  
19 requires for the proper administration and enforcement of the  
20 Compressed Fuel Tax Act. The retailer shall file the return in  
21 such format as prescribed by the department on or before the  
22 twenty-fifth day of the next succeeding calendar month following  
23 the reporting period to which it relates. If the final filing date  
24 falls on a Saturday, Sunday, or legal holiday, the next secular  
25 or business day is the final filing date. The return is filed  
26 on time if transmitted or postmarked before midnight of the final  
27 filing date. Each retailer shall also file a report of compressed

1 natural gas usage and consumption as required by the department  
2 until January 1, 2015.

3           Sec. 3. This act becomes operative on July 1, 2009.

4           Sec. 4. Original sections 66-6,100 and 66-6,110, Revised  
5 Statutes Cumulative Supplement, 2008, are repealed.

6           Sec. 5. Since an emergency exists, this act takes effect  
7 when passed and approved according to law.