

ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009
COMMITTEE STATEMENT
LB234

Hearing Date: Thursday March 05, 2009
Committee On: Revenue
Introducer: Adams
One Liner: Change a sales and use tax exemption relating to fuel and energy

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye:	6	Senators Adams, Cornett, Dierks, Hadley, Louden, Utter
Nay:		
Absent:	1	Senator White
Present Not Voting:	1	Senator Friend

Proponents:

Senator Greg Adams
Tom Jeffers

Representing:

Introducer
Nebraska Cooperative Council

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB 234 would amend section 77-2704.13 by adding a definition of processing and states that processing includes all use of grain drying equipment in a commercial facility.

Current law exempts from sales and use taxes purchases of electricity, coal, gas, fuel, oil, diesel fuel, tractor fuel, propane, gasoline, coke, nuclear fuel, and butane made before April 1, 1993, or after March 31, 1994 when more than 50 percent of the amount purchased is for use directly in processing, manufacturing, or refining, in the generation of electricity, or by any hospital.

Abbie Cornett, Chairperson