

AMENDMENTS TO LB330

Introduced by General Affairs.

1           1. Strike original sections 1, 8, 15, and 18 to 20 and insert the  
2 following new sections:

3           Section 1. Section 53-101, Revised Statutes Cumulative Supplement,  
4 2014, is amended to read:

5           53-101 Sections 53-101 to 53-1,122 and sections 6, 8, and 13 of this  
6 act shall be known and may be cited as the Nebraska Liquor Control Act.

7           Sec. 8. (1) The holder of a Class C license may obtain a limited  
8 bottling endorsement for such license as prescribed in this section. The  
9 endorsement shall be issued for the same period and may be renewed in the  
10 same manner as the Class C license. A limited bottling endorsement may  
11 not be used in conjunction with a special designated license.

12           (2) A licensee desiring to obtain a limited bottling endorsement for  
13 a license shall file with the commission an application upon such forms  
14 as the commission prescribes and a fee of three hundred dollars payable  
15 to the commission.

16           (3) The holder of a limited bottling endorsement may sell beer for  
17 consumption off the licensed premises in sealed containers filled as  
18 provided in this subsection if:

19           (a) The sale occurs on the licensed premises of the licensee during  
20 the hours the licensee is authorized to sell beer;

21           (b) The licensee uses sanitary containers purchased by the customer  
22 from the licensee or exchanged for containers previously purchased by the  
23 customer from the licensee. The containers shall prominently display the  
24 endorsement holder's trade name or logo or some other mark that is unique  
25 to the endorsement holder and shall hold no more than thirty-two ounces;

26           (c) The licensee seals the container in a manner designed so that it  
27 is visibly apparent whether the sealed container has been tampered with

1 or opened or seals the container and places the container in a bag  
2 designed so that it is visibly apparent whether the sealed container has  
3 been tampered with or opened; and

4 (d) The licensee provides a dated receipt to the customer and  
5 attaches a copy of the dated receipt to the sealed container or, if the  
6 sealed container is placed in a bag, to the bag.

7 Sec. 10. Section 53-131, Revised Statutes Cumulative Supplement,  
8 2014, is amended to read:

9 53-131 (1) Any person desiring to obtain a new license to sell  
10 alcoholic liquor at retail, a craft brewery license, or a microdistillery  
11 license shall file with the commission:

12 (a) An application ~~in triplicate original~~ upon forms the commission  
13 prescribes, including the information required by subsection (3) of this  
14 section for an application to operate a cigar bar;

15 (b) The license fee if under sections 53-124 and 53-124.01 such fee  
16 is payable to the commission, which fee shall be returned to the  
17 applicant if the application is denied; and

18 (c) The nonrefundable application fee in the sum of four hundred  
19 dollars, except that the nonrefundable application fee for an application  
20 for a cigar bar shall be one thousand dollars.

21 (2) The commission shall notify the clerk of the city or village in  
22 which such license is sought or, if the license sought is not sought  
23 within a city or village, the county clerk of the county in which such  
24 license is sought, of the receipt of the application and shall include  
25 one copy of the application with the notice. No such license shall be  
26 issued or denied by the commission until the expiration of the time  
27 allowed for the receipt of a recommendation of denial or an objection  
28 requiring a hearing under subdivision (1)(a) or (b) of section 53-133.  
29 During the period of forty-five days after the date of receipt by mail or  
30 electronic delivery of such application from the commission, the local  
31 governing body of such city, village, or county may make and submit to

1 the commission recommendations relative to the granting or refusal to  
2 grant such license to the applicant.

3 (3) For an application to operate a cigar bar, the application shall  
4 include proof of the cigar bar's annual gross revenue as requested by the  
5 commission and such other information as requested by the commission to  
6 establish the intent to operate as a cigar bar. The commission may adopt  
7 and promulgate rules and regulations to regulate cigar bars.

8 (4) For renewal of a license under this section, a licensee shall  
9 file with the commission an application, the license fee as provided in  
10 subdivision (1)(b) of this section, and a renewal fee of forty-five  
11 dollars.

12 Sec. 13. (1) The Legislature finds that encouraging manufacturers  
13 of beer to use beer-related crops grown in this state in their  
14 manufacturing operations stimulates the creation of jobs and investments  
15 in small communities in this state, encourages the use of lands upon  
16 which beer-related crops may be grown, and provides tax revenue to the  
17 state which would not otherwise be realized. It is the intent of the  
18 Legislature to encourage the use of such beer-related crops by providing  
19 a nonrefundable tax credit as provided in this section.

20 (2) For purposes of this section, beer-related crop means barley,  
21 hops, or any other grain customarily used in the manufacture of beer.

22 (3) A nonrefundable credit against the tax imposed in section 53-160  
23 shall be allowed to any manufacturer of beer if at least ten percent of  
24 the beer-related crops used by such manufacturer in the previous calendar  
25 year were grown in this state. The credit shall be an amount equal to the  
26 percentage specified in subsection (4) of this section multiplied by the  
27 total amount of tax paid under section 53-160 in the previous calendar  
28 year on the first twenty thousand barrels of beer sold by such  
29 manufacturer.

30 (4) The percentage used to determine the credit shall be as follows:

31 (a) If at least ten percent but less than forty percent of the beer-

1 related crops used by the manufacturer in the previous calendar year were  
2 grown in this state, the percentage used to determine the credit shall be  
3 fifteen percent;

4 (b) If at least forty percent but less than seventy percent of the  
5 beer-related crops used by the manufacturer in the previous calendar year  
6 were grown in this state, the percentage used to determine the credit  
7 shall be twenty-five percent; and

8 (c) If at least seventy percent of the beer-related crops used by  
9 the manufacturer in the previous calendar year were grown in this state,  
10 the percentage used to determine the credit shall be thirty-five percent.

11 (5) A manufacturer of beer shall apply for the credit to the  
12 commission on a form prescribed by the commission. The application shall  
13 be submitted on or before January 25 of each year and shall contain the  
14 following information:

15 (a) The name of the manufacturer;

16 (b) The total number of barrels of beer sold and the total amount of  
17 tax paid under section 53-160 during the previous calendar year;

18 (c) The percentage of beer-related crops used by the manufacturer in  
19 the previous calendar year that were grown in this state; and

20 (d) Such other information as required by the commission to verify  
21 that the manufacturer is qualified to receive the credit allowed under  
22 this section and to calculate the amount of the credit.

23 (6) If the manufacturer of beer qualifies for the credit, the  
24 commission shall approve the application and notify the manufacturer of  
25 the amount of the credit approved. The manufacturer may then claim the  
26 credit on the reports due each month under section 53-164.01 as an offset  
27 against the taxes due pursuant to such reports until the credit is fully  
28 utilized or until the following December 31, whichever occurs first.

29 Sec. 19. Original sections 53-103.01, 53-103.02, 53-130, 53-135,  
30 53-167.02, 53-167.03, 53-1,111, and 53-1,113, Reissue Revised Statutes of  
31 Nebraska, and sections 53-101, 53-103, 53-103.03, 53-123.15, 53-131,

1 53-133, and 53-177, Revised Statutes Cumulative Supplement, 2014, are  
2 repealed.

3 Sec. 20. Since an emergency exists, this act takes effect when  
4 passed and approved according to law.

5 2. Renumber the remaining sections accordingly.