

AMENDMENTS TO LB9

Introduced by

1 1. Insert the following new sections:

2 Section 1. Section 77-2704.13, Reissue Revised Statutes of Nebraska,  
3 is amended to read:

4 77-2704.13 Sales and use taxes shall not be imposed on the gross  
5 receipts from the sale, lease, or rental of and the storage, use, or  
6 other consumption in this state of:

7 (1) Sales and purchases of electricity, coal, gas, fuel oil, diesel  
8 fuel, tractor fuel, propane, gasoline, coke, nuclear fuel, butane, wood  
9 as fuel, and corn as fuel when more than fifty percent of the amount  
10 purchased is for use directly in irrigation or farming;

11 (2) Sales and purchases of such energy sources or fuels when more  
12 than fifty percent of the amount purchased is for use directly in  
13 processing, manufacturing, or refining, in the generation of electricity,  
14 in the compression of natural gas for retail sale as a vehicle fuel, or  
15 by any hospital. For purposes of this subdivision, processing includes  
16 the drying and aerating of grain in commercial agricultural facilities;  
17 and

18 (3) Sales and purchases of electricity for residential use; and

19 (4) (~~3~~) Sales and purchases of water used for irrigation of  
20 agricultural lands and manufacturing purposes.

21 Sec. 15. Sections 1 and 16 of this act become operative on January  
22 1, 2025. The other sections of this act become operative three calendar  
23 months after the adjournment of this legislative session.

24 Sec. 16. Original section 77-2704.13, Reissue Revised Statutes of  
25 Nebraska, is repealed.

26 2. Renumber the remaining sections and correct internal references  
27 accordingly.