

ONE HUNDRED EIGHTH LEGISLATURE - SECOND SESSION - 2024
COMMITTEE STATEMENT
LB1047

Hearing Date: Wednesday February 14, 2024
Committee On: Revenue
Introducer: Brandt
One Liner: Change motor fuel tax provisions

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

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Meyer, Murman,
von Gillern
Nay:
Absent:
Present Not Voting:

Testimony:

Proponents:

Senator Tom Brandt
Randy Gard
John Hansen

Representing:

Opening Presenter
Nebraska Ethanol Board
Nebraska Farmers Union

Opponents:

Representing:

Neutral:

Dawn Caldwell
Reid Wagner

Representing:

Renewable Fuels Nebraska
Nebraska Ethanol Board

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 1047 amends Neb. Rev. Stats. §§ 66-482 and 66-489 to provide new definitions in regards to biodiesel statutes and amends and adds to categories regarding taxation on such fuels.

Section 1. Amends Neb. Rev. Stat. § 66-482 to provide new definitions for agricultural ethyl alcohol, alcohol blend, biodiesel, biodiesel facility, biomass feedstock, compressed fuel, department, diesel fuel, distributor, ethanol facility, exporter, gross gallons, highway, importer, kerosene, motor fuels, person, producer, retailer, and semiannual period; amends definitions for motor vehicle, motor vehicle fuel, supplier, and wholesaler; and eliminates original definitions for agricultural ethyl alcohol, alcohol blend, distributor, retailer, importer, exporter, gross gallons, diesel fuel, compressed fuel, person, department, semiannual period, producer, highway, kerosene, biodiesel, motor fuels, ethanol facility, and biodiesel facility.

Section 2. Amend Neb. Rev. Stat. § 66-489 to add gasoline, other gasoline component, and two percent of



agricultural ethyl alcohol not fit for consumption and not meeting certain standards, to denaturant items taxed at one and one-quarter cents per gallon; and adds gasoline and other gasoline component to items, when purchased as a denaturant, to items exempt from regular motor fuel tax.

Section 3. Creates an operative date of August 1, 2024 for the Act.

Section 4. Repeals original sections of the Neb. Rev. Stats. listed in the sections above.

Section 5. Outright repeals Neb. Rev. Stat. 66-4,146.01, which establishes a floor-stocks tax on agricultural ethyl alcohol.

Lou Ann Linehan, Chairperson

