

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SPECIAL SESSION

**LEGISLATIVE BILL 62**

Introduced by Wayne, 13.

Read first time July 29, 2024

Committee: Natural Resources

1 A BILL FOR AN ACT relating to solar panels; to adopt the Solar Panel

2 Energy Property Tax Reduction Act.

3 Be it enacted by the people of the State of Nebraska,

1           Section 1. Sections 1 to 7 of this act shall be known and may be  
2 cited as the Solar Panel Energy Property Tax Reduction Act.

3           Sec. 2. The Legislature finds that property-owner production of  
4 electricity from solar panels will:

5           (1) Reduce reliance on energy resources produced outside of this  
6 state;

7           (2) Reduce the strain on energy needs during times when the  
8 electrical grid is functioning at full capacity; and

9           (3) Generate revenue that can be used to reduce the property tax  
10 burden in this state.

11          Sec. 3. For purposes of the Solar Panel Energy Property Tax  
12 Reduction Act, department means the Department of Natural Resources.

13          Sec. 4. (1)(a) Any person who owns real property in this state may  
14 apply to the department on a form prescribed by the department for a  
15 grant to install one or more solar panels on such real property.

16          (b) Each application shall include at least the following  
17 information:

18           (i) The name of the applicant;

19           (ii) The address and contact information of the applicant;

20           (iii) The address of the location where the solar panels will be  
21 installed;

22           (iv) The total cost of purchasing and installing the solar panels;

23           (v) The make and model of solar panels that will be installed; and

24           (vi) The maximum amount of kilowatt hours per day of electricity  
25 that can be generated by the solar panels.

26          (2) The department may award up to two million dollars in grants  
27 under this section each fiscal year.

28          (3) Any grant awarded to an applicant under this section shall not  
29 exceed five thousand dollars.

30          (4) The department shall not award a grant under this section:

31           (a) To any applicant that has previously received a grant under this

1 section;

2 (b) To any applicant that intends to install solar panels at any  
3 location where a grant was previously awarded under this section to  
4 install solar panels; or

5 (c) For any solar panel that has already been purchased or installed  
6 by the applicant.

7 Sec. 5. (1) A recipient of a grant awarded under section 4 of this  
8 act shall:

9 (a) Use such grant only for the purpose of paying for the purchase  
10 and installation of the solar panels described in such recipient's grant  
11 application; and

12 (b) Purchase and cause to be installed the solar panels described in  
13 such recipient's grant application within one year after receiving the  
14 money from the grant awarded to such recipient.

15 (2)(a) If the recipient of a grant awarded under section 4 of this  
16 act fails to comply with subsection (1) of this section, the department  
17 shall provide written notice to such grant recipient that such recipient  
18 shall reimburse the total amount of the grant to the department with  
19 thirty days after receiving such written notice.

20 (b) Any money reimbursed to the department under this subsection  
21 shall be remitted by the department to the State Treasurer for credit to  
22 the General Fund.

23 Sec. 6. (1) The department shall prepare a report each year that  
24 contains the following information from the previous calendar year:

25 (a) The name and address of each applicant who was awarded a grant  
26 under section 4 of this act and the amount of the grant awarded to each  
27 such applicant;

28 (b) The total dollar amount of grants awarded under section 4 of  
29 this act;

30 (c) The number of applications for grants under section 4 of this  
31 act that were denied by the department;

1       (d) The estimated amount of kilowatt hours of electricity to be  
2 generated by solar panels installed by all recipients of grants under  
3 section 4 of this act, including the estimated kilowatt hours of such  
4 electricity generated by all grant recipients from all previous years  
5 combined; and

6       (e) The monetary value of the generated electricity described in  
7 subdivision (1)(d) of this section.

8       (2) The department shall electronically deliver the report described  
9 in subsection (1) of this section to the Clerk of the Legislature and the  
10 Governor prior to February 1 of each year.

11       Sec. 7.   The department may adopt and promulgate rules and  
12 regulations to carry out the Solar Panel Energy Property Tax Reduction  
13 Act.