

E AND R AMENDMENTS TO LB 1010

Introduced by Guereca, 7, Chairman Enrollment and Review

1 1. Strike the original sections and insert the following new
2 sections:

3 **Section 1.** Sections 1 to 4 of this act shall be known and may be
4 cited as the Large Load Customer Regulation Act.

5 **Sec. 2.** For purposes of the Large Load Customer Regulation Act:

6 (1) Large load customer means a retail load customer requesting a
7 new or expanded interconnection where the total load at a single site
8 would exceed twenty megawatts;

9 (2) Onsite backup generating facilities means (a) generation of one
10 megawatt or larger that is not capable of operating in parallel with the
11 grid for greater than one-tenth of a second or (b) generation of one
12 megawatt or larger that is capable of operating continuously in parallel
13 with the grid, non-exporting, and meeting applicable generator
14 interconnection requirements; and

15 (3) Public power supplier means a public power district organized
16 under Chapter 70, article 6, a public power and irrigation district, a
17 municipality, a registered group of municipalities, an electric
18 cooperative, an electric membership association, a joint entity formed
19 under the Interlocal Cooperation Act, a joint public agency formed under
20 the Joint Public Agency Act, an agency formed under the Municipal
21 Cooperative Financing Act, or any other governmental entity providing
22 electric service.

23 **Sec. 3.** (1) Public power suppliers shall establish standards for
24 interconnecting large load customers in a manner designed to support
25 business development in this state while mitigating the potential for
26 stranded infrastructure costs and maintaining system reliability. The
27 standards shall include, but are not limited to:

1 (a) A requirement for each large load customer to disclose to the
2 interconnecting public power supplier whether the customer is pursuing a
3 substantially similar request for electric service the approval of which
4 would result in the customer materially changing, delaying, or
5 withdrawing the interconnection request. The disclosure may redact
6 competitively sensitive details. The public power supplier shall not
7 sell, share, or disclose the information submitted to it under this
8 subdivision;

9 (b) A requirement for each interconnected large load customer to
10 disclose to the interconnecting public power supplier information about
11 the customer's onsite backup generating facilities. The public power
12 supplier shall use such information for purposes of the procedure
13 described in section 4 of this act;

14 (c) A study fee of fifty thousand dollars or one thousand dollars
15 per megawatt, whichever is greater, to be paid to the interconnecting
16 public power supplier for initial studies for loads that exceed the load
17 threshold described in subdivision (1) of section 2 of this act. A large
18 load customer that requests additional capacity following the study shall
19 pay an additional study fee based on the new request. The public power
20 supplier shall complete the study within one year after receiving the
21 study fee;

22 (d) A method for a large load customer to demonstrate site control
23 for the proposed load location; and

24 (e) Financial commitment requirements for the development of
25 transmission and generation infrastructure needed to serve a large load
26 customer.

27 (2) A public power supplier is authorized to establish or negotiate
28 rates, charges, and operating standards for each large load customer that
29 fairly allocate electricity system costs to the large load customer and
30 also mitigate (a) operational and resource adequacy risks and (b)
31 financial risks to other customers, without regard to the requirements of

1 section 70-655.

2 (3) A public power supplier may impose electric service requirements
3 for large load customers on its system in addition to the standards
4 established under this section.

5 **Sec. 4.** Public power suppliers shall develop a procedure to:

6 (1) Procure demand response, reductions, and load flexibility from
7 large load customers; and

8 (2) In the event of grid instability or an emergency condition,
9 require the affected large load customers to curtail load or, for those
10 customers with onsite backup generating facilities, to deploy such
11 facilities for the duration of the grid instability or emergency
12 condition or until the load can be recalled safely.

13 **Sec. 5.** Section 13-518, Revised Statutes Supplement, 2025, is
14 amended to read:

15 13-518 For purposes of sections 13-518 to 13-522:

16 (1) Allowable growth means (a) for governmental units other than
17 community colleges, the percentage increase in taxable valuation in
18 excess of the base limitation established under section 77-3446, if any,
19 due to (i) improvements to real property as a result of new construction
20 and additions to existing buildings, (ii) any other improvements to real
21 property which increase the value of such property, (iii) any increase in
22 valuation due to annexation of real property by the governmental unit,
23 (iv) a change in the use of real property, (v) any increase in personal
24 property valuation over the prior year, and (vi) the accumulated excess
25 valuation over the redevelopment project valuation described in section
26 18-2147 of the Community Development Law for redevelopment projects
27 within the governmental unit in the year immediately after the division
28 of taxes for such redevelopment project has ended and (b) for community
29 colleges, the percentage increase in excess of the base limitation, if
30 any, in full-time equivalent students from the second year to the first
31 year preceding the year for which the budget is being determined;

1 (2) Capital improvements means (a) acquisition of real property or
2 (b) acquisition, construction, or extension of any improvements on real
3 property;

4 (3) Governing body has the same meaning as in section 13-503, except
5 that for fiscal years beginning on or after July 1, 2025, such term shall
6 not include the governing body of any county, city, or village;

7 (4) Governmental unit means every political subdivision which has
8 authority to levy a property tax or authority to request levy authority
9 under section 77-3443, except that such term shall not include (a)
10 sanitary and improvement districts which have been in existence for five
11 years or less, (b) school districts, or (c) for fiscal years beginning on
12 or after July 1, 2025, counties, cities, or villages;

13 (5) Qualified sinking fund means a fund or funds maintained
14 separately from the general fund to pay for acquisition or replacement of
15 tangible personal property with a useful life of five years or more which
16 is to be undertaken in the future but is to be paid for in part or in
17 total in advance using periodic payments into the fund. The term includes
18 sinking funds under subdivision (13) of section 35-508 for firefighting
19 and rescue equipment or apparatus;

20 (6) Restricted funds means (a) property tax, excluding any amounts
21 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local
22 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
23 of surpluses from any user fee, permit fee, or regulatory fee if the fee
24 surplus is transferred to fund a service or function not directly related
25 to the fee and the costs of the activity funded from the fee, (g) any
26 funds excluded from restricted funds for the prior year because they were
27 budgeted for capital improvements but which were not spent and are not
28 expected to be spent for capital improvements, (h) the tax provided in
29 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
30 which the county will receive a full year of receipts, and (i) any excess
31 tax collections returned to the county under section 77-1776. Funds

1 received pursuant to the nameplate capacity tax levied under section
2 77-6203 for the first five years after a renewable energy generation
3 facility or energy storage resource has been commissioned are
4 nonrestricted funds; and

5 (7) State aid means:

6 (a) For all governmental units, state aid paid pursuant to sections
7 60-3,202 and 77-3523 and reimbursement provided pursuant to section
8 77-1239;

9 (b) For municipalities, state aid to municipalities paid pursuant to
10 sections 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and insurance
11 premium tax paid to municipalities;

12 (c) For counties, state aid to counties paid pursuant to sections
13 60-3,184 to 60-3,190, insurance premium tax paid to counties, and
14 reimbursements to counties from funds appropriated pursuant to section
15 29-3933;

16 (d) For community colleges, state aid to community colleges paid
17 pursuant to the Community College Aid Act;

18 (e) For educational service units, state aid appropriated under
19 sections 79-1241.01 and 79-1241.03; and

20 (f) For local public health departments as defined in section
21 71-1626, state aid as distributed under section 71-1628.08.

22 **Sec. 6.** Section 70-670, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 70-670 (1) In addition to any other rights and powers conferred upon
25 any district organized under or subject to Chapter 70, article 6, each
26 such district shall have and exercise the power of eminent domain to
27 acquire from any person, firm, association, or private corporation any
28 and all property owned, used, or operated, or useful for operation, in
29 the generation, transmission, storage, or distribution of electrical
30 energy, including an existing electric utility system or any part
31 thereof. The procedure to condemn property shall be exercised in the

1 manner set forth in Chapter 76, article 7.

2 (2) In the case of the acquisition through the exercise of the power
3 of eminent domain of an existing electric utility system or part thereof,
4 the Attorney General shall, upon request of any district, represent such
5 district in the institution and prosecution of condemnation proceedings.
6 After acquisition of an existing electric utility system through the
7 exercise of the power of eminent domain, the district shall reimburse the
8 state for all costs and expenses incurred in the condemnation proceedings
9 by the Attorney General.

10 (3) A district may agree to limit its exercise of the power of
11 eminent domain to acquire a project which is a renewable energy
12 generation facility producing electricity with wind and any related
13 facilities.

14 (4) No property owned, used, or operated as part of a privately
15 developed renewable energy generation facility meeting the requirements
16 of section 70-1014.02 shall be subject to eminent domain by any consumer-
17 owned electric supplier operating in the State of Nebraska.

18 **Sec. 7.** Section 70-704, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 70-704 Each corporation shall have power: (1) To sue and be sued,
21 complain, and defend, in its corporate name; (2) to have perpetual
22 succession unless a limited period of duration is stated in its articles
23 of incorporation; (3) to adopt a corporate seal, which may be altered at
24 pleasure, and to use it or a facsimile thereof, as required by law; (4)
25 to generate, manufacture, purchase, acquire, and accumulate electric
26 energy and to store, transmit, distribute, sell, furnish, and dispose of
27 such electric energy; (5) to acquire, own, hold, use, exercise and, to
28 the extent permitted by law, to sell, mortgage, pledge, hypothecate, and
29 in any manner dispose of franchises, rights, privileges, licenses,
30 rights-of-way, and easements necessary, useful, or appropriate; (6) to
31 purchase, receive, lease as lessee, or in any other manner acquire, own,

1 hold, maintain, sell, exchange, and use any and all real and personal
2 property or any interest therein for the purposes expressed herein; (7)
3 to borrow money and otherwise contract indebtedness, to issue its
4 obligations therefor, and to secure the payment thereof by mortgage,
5 pledge, or deed of trust of all or any of its property, assets,
6 franchises, revenue, or income; (8) to sell and convey, mortgage, pledge,
7 lease as lessor, and otherwise dispose of all or any part of its property
8 and assets; (9) to have the same powers now exercised by law by public
9 light and power districts or private corporations to use any of the
10 streets, highways, or public lands of the state or its political
11 subdivisions in the manner provided by law; (10) to have and exercise the
12 power of eminent domain for the purposes expressed in section 70-703 in
13 the manner set forth in sections 76-704 to 76-724 and to have the powers
14 and be subject to the restrictions of electric light and power
15 corporations and districts as regards the use and occupation of public
16 highways and the manner or method of construction and physical operation
17 of plants, systems, and transmission lines; (11) to accept gifts or
18 grants of money, services, or property, real or personal; (12) to make
19 any and all contracts necessary or convenient for the exercise of the
20 powers granted herein; (13) to fix, regulate, and collect rates, fees,
21 rents, or other charges for electric energy furnished by the corporation;
22 (14) to elect or appoint officers, agents, and employees of the
23 corporation and to define their duties and fix their compensation; (15)
24 to make and alter bylaws not inconsistent with the articles of
25 incorporation or with the laws of this state for the administration and
26 regulation of the affairs of the corporation; (16) to sell, lease, or
27 license its dark fiber pursuant to sections 86-574 to 86-578; and (17) to
28 do and perform, either for itself or its members or for any other
29 corporation organized under the Electric Cooperative Corporation Act or
30 for the members thereof, any and all acts and things and to have and
31 exercise any and all powers as may be necessary, convenient, or

1 appropriate to effectuate the purpose for which the corporation is
2 organized. Notwithstanding any law, ordinance, resolution, or regulation
3 of any political subdivision to the contrary, each corporation may
4 receive funds and extend loans pursuant to the Nebraska Investment
5 Finance Authority Act.

6 **Sec. 8.** Section 70-1001.01, Revised Statutes Supplement, 2025, is
7 amended to read:

8 70-1001.01 For purposes of sections 70-1001 to 70-1028.02, unless
9 the context otherwise requires:

10 (1) Associated energy storage resource means any energy storage
11 resource that:

12 (a) Is located on the premises of a privately developed renewable
13 energy generation facility;

14 (b) Has the primary purpose of storing the electric energy produced
15 at such facility; and

16 (c) Has a maximum limit of electricity output that, aggregated with
17 a co-located generation facility, is collectively limited to the
18 nameplate capacity of such generation facility;

19 (2) ~~(1)~~ Board means the Nebraska Power Review Board;

20 (3) ~~(2)~~ Commercial electric vehicle charging station means equipment
21 designed to provide electricity for a fee for the charging of an electric
22 vehicle or a plug-in hybrid electric vehicle, including an electric
23 vehicle direct-current charger or a super-fast charger, any successor
24 technology, and all components thereof. Commercial electric vehicle
25 charging station does not include the residence of a person where an
26 electric vehicle or a plug-in hybrid electric vehicle is charged if no
27 customer usage fee is charged;

28 (4) ~~(3)~~ Commercial electric vehicle charging station operator means
29 a person, partnership, corporation, or other business entity or political
30 subdivision that operates a commercial electric vehicle charging station;

31 (5) ~~(4)~~ Direct-current, fast-charging station means a publicly

1 available charging system capable of delivering at least fifty kilowatts
2 of direct-current electrical power to an electric vehicle's rechargeable
3 battery at a voltage of two hundred volts or greater;

4 (6) ~~(5)~~ Direct-current, fast-charging station operator means a
5 person, partnership, corporation, or other business entity that operates
6 a direct-current, fast-charging station open to the public. The term does
7 not include an electric supplier or a political subdivision;

8 (7) ~~(6)~~ Electric supplier or supplier of electricity means any legal
9 entity supplying, producing, storing, or distributing electricity within
10 the state for sale at wholesale or retail. Electric supplier does not
11 include a commercial electric vehicle charging station operator that is a
12 private person or privately owned partnership, privately owned
13 corporation, or other privately owned business;

14 (8) ~~(7)~~ Electronic-related means relating to electronic devices,
15 circuits, or similar systems, or the components of such electronic
16 devices, circuits, or similar systems, that require electrical currents
17 or electromagnetism to operate;

18 (9) Energy storage resource means a facility that is capable of
19 receiving electric energy from the electrical grid, or from a generation
20 source with which such facility is associated, and capable of storing
21 such energy for later injection into the electrical grid. Energy storage
22 resource does not include any device or equipment that is intended solely
23 to inject or absorb reactive power, including any capacitor or
24 synchronous condenser, or any equipment that is intended solely to
25 provide electric energy for electric vehicles;

26 (10) ~~(8)~~ Foreign adversary means a foreign government or foreign
27 nongovernment person determined to be a foreign adversary pursuant to 15
28 C.F.R. 791.4, as such regulation existed on February 7, 2025;

29 (11) ~~(9)~~ Military installation means:

30 (a) A United States Air Force ballistic missile silo located within
31 the geographic area described in 31 C.F.R. 802.211(b)(3), as such

1 regulation existed on January 1, 2025; or

2 (b) A United States Air Force base described in 31 C.F.R.
3 802.227(c), as such regulation existed on January 1, 2025;

4 (12) ~~(10)~~ Plug-in hybrid electric vehicle has the same meaning as in
5 section 60-345.01;

6 (13) ~~(11)~~ Private electric supplier means an electric supplier that
7 produces or stores producing electricity from a privately developed
8 renewable energy generation facility or energy storage resource that is
9 not a public power district, a public power and irrigation district, a
10 municipality, a registered group of municipalities, an electric
11 cooperative, an electric membership association, any other governmental
12 entity, or any combination thereof. A private electric supplier is
13 limited to the development of energy storage resources and privately
14 developed renewable energy generation facilities ~~those facilities as~~
15 ~~provided in subdivision (12) of this section;~~

16 (14) ~~(12)~~ Privately developed renewable energy generation facility
17 means and is limited to a facility that (a) generates electricity using
18 solar, wind, geothermal, biomass, landfill gas, or biogas, including all
19 associated energy storage resources of the facility and all electrically
20 connected equipment used to produce, collect, and store the facility
21 output up to and including the transformer that steps up the voltage to
22 sixty thousand volts or greater, and including supporting structures,
23 buildings, and roads, unless otherwise agreed to in a joint transmission
24 development agreement, (b) is developed, constructed, and owned, in whole
25 or in part, by one or more private electric suppliers, and (c) is not
26 wholly owned by a public power district, a public power and irrigation
27 district, a municipality, a registered group of municipalities, an
28 electric cooperative, an electric membership association, any other
29 governmental entity, or any combination thereof;

30 (15) ~~(13)~~ Regional transmission organization means an entity
31 independent from those entities generating or marketing electricity at

1 wholesale or retail, which has operational control over the electric
2 transmission lines in a designated geographic area in order to reduce
3 constraints in the flow of electricity and ensure that all power
4 suppliers have open access to transmission lines for the transmission of
5 electricity;

6 (16) ~~(14)~~ Reliable or reliability means the ability of an electric
7 supplier to supply the aggregate electric power and energy requirements
8 of its electricity consumers in Nebraska at all times under normal
9 operating conditions, taking into account scheduled and unscheduled
10 outages, including sudden disturbances or unanticipated loss of system
11 components that are to be reasonably expected for any electric utility
12 following prudent utility practices, recognizing certain weather
13 conditions and other contingencies may cause outages at the distribution,
14 transmission, and generation level;

15 (17) ~~(15)~~ Representative organization means an organization
16 designated by the board and organized for the purpose of providing joint
17 planning and encouraging maximum cooperation and coordination among
18 electric suppliers. Such organization shall represent electric suppliers
19 owning a combined electric generation plant accredited capacity of at
20 least ninety percent of the total electric generation plant accredited
21 capacity constructed and in operation within the state;

22 (18) ~~(16)~~ State means the State of Nebraska; and

23 (19) ~~(17)~~ Unbundled retail rates means the separation of utility
24 bills into the individual price components for which an electric supplier
25 charges its retail customers, including, but not limited to, the separate
26 charges for the generation, transmission, and distribution of
27 electricity.

28 **Sec. 9.** Section 70-1012, Revised Statutes Supplement, 2025, is
29 amended to read:

30 70-1012 (1) Before any electric generation facilities, any energy
31 storage resources, or any transmission lines or related facilities

1 carrying more than seven hundred volts are constructed or acquired by any
2 supplier, an application, filed with the board and containing such
3 information as the board shall prescribe, shall be approved by the board,
4 except that such approval shall not be required (a) for the construction
5 or acquisition of a transmission line extension or related facilities
6 within a supplier's own service area or for the construction or
7 acquisition of a line not exceeding one-half mile outside its own service
8 area when all owners of electric lines located within one-half mile of
9 the extension consent thereto in writing and such consents are filed with
10 the board, (b) for any generation facility when the board finds that (i)
11 such facility is being constructed or acquired to replace a generating
12 plant owned by an individual municipality or registered group of
13 municipalities with a capacity not greater than that of the plant being
14 replaced, (ii) such facility will generate less than twenty-five thousand
15 kilowatts of electric energy at rated capacity, and (iii) the applicant
16 will not use the plant or transmission capacity to supply wholesale power
17 to customers outside the applicant's existing retail service area or
18 chartered territory, (c) for acquisition of transmission lines or related
19 facilities, within the state, carrying one hundred fifteen thousand volts
20 or less, if the current owner of the transmission lines or related
21 facilities notifies the board of the lines or facilities involved in the
22 transaction and the parties to the transaction, or (d) for the
23 construction of a qualified facility as defined in section 70-2002.

24 (2)(a) Before any electric supplier commences construction of or
25 acquires an electric generation facility, energy storage resource, or
26 transmission lines or related facilities carrying more than seven hundred
27 volts that will be or are located within a ten-mile radius of a military
28 installation, the owner of such facility, resource, transmission lines,
29 or related facilities shall provide written notice certifying to the
30 board that such facility, resource, or facilities contain no electronic-
31 related equipment or electronic-related components manufactured by any

1 foreign adversary.

2 (b) Any electric supplier that supplies, produces, stores, or
3 distributes ~~supplying, producing, or distributing~~ electricity within the
4 state for sale at retail is exempt from subdivision (a) of this
5 subsection if it is in compliance with the critical infrastructure
6 protection requirements issued by the North American Electric Reliability
7 Corporation. To receive such exemption, the electric supplier shall
8 submit written notice to the board certifying that it is in such
9 compliance. The electric supplier shall also submit written notice to the
10 board at any time such supplier is no longer in such compliance.

11 (3)(a) Before any electric supplier that is not exempt from
12 subdivision (2)(a) of this section commences construction of or acquires
13 an electric generation facility or transmission lines or related
14 facilities carrying more than seven hundred volts that will be or are
15 located within a ten-mile radius of a military installation, the electric
16 supplier shall, following consultation with such supplier's vendors,
17 submit a one-time written notice to the board certifying that such
18 facility or facilities continually contain no electronic-related
19 equipment or electronic-related components manufactured by any foreign
20 adversary.

21 (b) The electric supplier shall also submit written notice to the
22 board at any time such facility or facilities are no longer in compliance
23 with the certification provided under subdivision (a) of this subsection.

24 (4) Notwithstanding subsections (2) and (3) of this section, an
25 electric supplier required to provide certification under subsection (2)
26 of this section may use electronic-related equipment or electronic-
27 related components manufactured by a foreign adversary if the board
28 preapproves the use of such equipment or components after finding that:

29 (a) There is no other reasonable option for procuring such equipment
30 or components; and

31 (b) Not procuring or using such equipment or components would cause

1 a greater harm to the state or residents of the state than the harm
2 associated with the equipment or components.

3 (5) Before any private electric supplier commences construction or
4 acquires an energy storage resource or related facilities, the owners of
5 such resource or proposed resource shall file an application with the
6 board that contains the information prescribed by the board and shall
7 obtain approval of such application by the board. Such application shall
8 include evidence that demonstrates to the board that:

9 (a) The private electric supplier has entered into or, prior to
10 construction, will enter into a power purchase agreement or similar
11 contractual agreement with a Nebraska public power district, public power
12 and irrigation district, municipality, registered group of
13 municipalities, electric cooperative, or electric membership association,
14 any other governmental entity, or any combination thereof for purchase of
15 all electric energy and electric capacity of such resource and will
16 maintain a contractual relationship throughout the operational life of
17 the resource;

18 (b) The private electric supplier has obtained written consent from
19 each electric supplier that will have any part of the energy storage
20 resource located in its chartered territory or retail service area and
21 any other electric supplier that will be interconnected with the private
22 electric supplier at a substation or switchyard that contains facilities
23 rated at one hundred kilovolts or greater. Any written consent that is
24 required under this subdivision shall be provided on a form that is
25 prescribed by the board. Such written consent shall be filed with the
26 board with the application; and

27 (c) The private electric supplier has entered into a joint
28 transmission development agreement with the consumer-owned electric
29 supplier that owns the transmission facilities that will interconnect
30 with the energy storage resource. The agreement shall address
31 construction, ownership, operation, and maintenance of such additions or

1 upgrades to the transmission facilities as required for the energy
2 storage resource. The joint transmission development agreement shall be
3 negotiated and executed contemporaneously with the generator
4 interconnection agreement or any other directive of the applicable
5 regional transmission organization with jurisdiction over the addition or
6 upgrade of transmission. The terms of such agreement shall be consistent
7 with prudent electric utility practices for the interconnection of the
8 energy storage resource, the consumer-owned electric supplier's
9 reasonable transmission interconnection requirements, and applicable
10 transmission design and construction standards. The consumer-owned
11 electric supplier shall have the right to purchase and own transmission
12 facilities as set forth in the joint transmission development agreement.
13 The private electric supplier that owns the energy storage resource shall
14 have the right to construct any necessary facility or improvement set
15 forth in the joint transmission development agreement pursuant to the
16 standards set forth in the agreement at the private electric supplier's
17 cost.

18 (6) Nothing in this section shall be construed to limit the
19 authority of or require an electric supplier that is operating in this
20 state to enter into a joint agreement with a private electric supplier to
21 develop, construct, or jointly own a generation facility or energy
22 storage resource.

23 (7) Nothing in this section shall be construed to authorize a
24 private electric supplier to:

25 (a) Sell or deliver electricity at retail in Nebraska;

26 (b) Own or operate distribution facilities intended to provide
27 retail electric service in this state; or

28 (c) Have or use the power of eminent domain in this state.

29 (8) An energy storage resource that is not an associated energy
30 resource and has been approved by the board shall be exempt from the use
31 of eminent domain by any electric supplier.

1 (9) ~~(5)~~ A privately developed renewable energy generation facility
2 is exempt from this section if it complies with section 70-1014.02.

3 **Sec. 10.** Section 70-1012.01, Reissue Revised Statutes of Nebraska,
4 is amended to read:

5 70-1012.01 (1) If a supplier terminates construction or acquisition
6 of electric generation or transmission facilities or energy storage
7 resources after receiving approval for the facilities or resources from
8 the board, the supplier shall file with the board, within thirty days
9 after the action taken to terminate construction or acquisition, a
10 statement of the factors or reasons relied upon by the supplier in taking
11 such action. Within ten days after receipt of such a filing, the board
12 shall give notice of the filing to such other suppliers as it deems
13 interested or affected by such action and it shall hold a hearing for the
14 purpose of obtaining such additional information as the board deems
15 advisable or necessary to inform other suppliers and the public of the
16 reasons for such termination. Notice of any such hearing shall be given
17 to those suppliers previously given notice of the filing and to any other
18 parties expressing interest in the approved application.

19 (2) The board shall not have authority to approve or deny the action
20 of a supplier terminating construction or acquisition, and any such
21 filing or hearing shall be advisory and solely for the purpose of
22 informing the board, other suppliers, interested parties, and the
23 ratepayers of this state of the factors or reasons relied upon in taking
24 action to terminate construction or acquisition.

25 (3) Nothing in this section shall constitute or be construed as a
26 defense to any cause of action, including a claim for breach of contract,
27 resulting from such termination.

28 (4) A privately developed renewable energy generation facility is
29 exempt from this section if it complies with section 70-1014.02.

30 **Sec. 11.** Section 70-1015, Revised Statutes Supplement, 2025, is
31 amended to read:

1 70-1015 (1) If any supplier violates Chapter 70, article 10, by
2 either (a) commencing the construction or finalizing or attempting to
3 finalize the acquisition of any generation facilities, any energy storage
4 resources, any transmission lines, or any related facilities without
5 first providing notice or obtaining board approval, whichever is
6 required, or (b) serving or attempting to serve at retail any customers
7 located in Nebraska or any wholesale customers in violation of section
8 70-1002.02, such construction, acquisition, or service of such customers
9 shall be enjoined in an action brought in the name of the State of
10 Nebraska until such supplier has complied with Chapter 70, article 10.

11 (2) If the executive director of the board determines that a private
12 electric supplier commenced construction of a privately developed
13 renewable energy generation facility less than thirty days prior to
14 providing the notice and certification required in subdivisions (2)(a)
15 and (b) of section 70-1014.02, the executive director shall send notice
16 via certified mail to the private electric supplier, informing it of the
17 determination that the private electric supplier is in violation of such
18 subdivisions and is subject to a fine in the amount of five hundred
19 dollars. The private electric supplier shall have twenty days from the
20 date on which the notice is received in which to submit the notice and
21 certification described in such subdivisions and to pay the fine. Within
22 ten days after the private electric supplier submits a notice and
23 certification compliant with subsection (2) of section 70-1014.02 and
24 payment of the fine, the executive director of the board shall issue the
25 written acknowledgment described in subsection (3) of section 70-1014.02.
26 If the private electric supplier fails to submit a notice and
27 certification compliant with subsection (2) of section 70-1014.02 and pay
28 the fine within twenty days after the date on which the private electric
29 supplier receives the notice from the executive director of the board,
30 the private electric supplier shall immediately cease construction or
31 operation of the privately developed renewable energy generation facility

1 and any associated energy storage resource.

2 (3) If the private electric supplier disputes that construction was
3 commenced less than thirty days prior to submitting the written notice
4 and certification required by subdivisions (2)(a) and (b) of section
5 70-1014.02, the private electric supplier may request a hearing before
6 the board. Such request shall be submitted within twenty days after the
7 private electric supplier receives the notice sent by the executive
8 director pursuant to subsection (2) of this section. If the private
9 electric supplier does not accept the certified mail sent pursuant to
10 such subsection, the executive director shall send a second notice to the
11 private electric supplier by first-class United States mail. The private
12 electric supplier may submit a request for hearing within twenty days
13 after the date on which the second notice was mailed.

14 (4) Upon receipt of a request for hearing, the board shall set a
15 hearing date. Such hearing shall be held within sixty days after such
16 receipt. The board shall provide to the private electric supplier written
17 notice of the hearing at least twenty days prior to the date of the
18 hearing. The board or its hearing officer may grant continuances upon
19 good cause shown or upon the request of the private electric supplier.
20 Timely filing of a request for hearing by a private electric supplier
21 shall stay any further enforcement under this section until the board
22 issues an order pursuant to subsection (5) of this section or the request
23 for hearing is withdrawn.

24 (5) The board shall issue a written decision within sixty days after
25 conclusion of the hearing. All costs of the hearing shall be paid by the
26 private electric supplier if (a) the board determines that the private
27 electric supplier commenced construction of the privately developed
28 renewable energy generation facility and any associated energy storage
29 resource less than thirty days prior to submitting the written notice and
30 certification required pursuant to subsection (2) of section 70-1014.02
31 or (b) the private electric supplier withdraws its request for hearing

1 prior to the board issuing its decision.

2 (6) A private electric supplier which the board finds to be in
3 violation of the requirements of subsection (2) of section 70-1014.02
4 shall either (a) pay the fine described in this section and submit a
5 notice and certification compliant with subsection (2) of section
6 70-1014.02 or (b) immediately cease construction or operation of the
7 privately developed renewable energy generation facility and any
8 associated energy storage resource.

9 **Sec. 12.** Section 70-1506, Revised Statutes Supplement, 2025, is
10 amended to read:

11 70-1506 (1) For purposes of this section:

12 (a) Cryptocurrency mining means validating transactions for addition
13 to a blockchain distributed ledger;

14 (b) Cryptocurrency mining operation means any facility of one
15 megawatt in size or greater that conducts cryptocurrency mining; ~~and~~

16 (c) Data center means a facility:

17 (i) The primary services of which are the storage, management, and
18 processing of digital data;

19 (ii) That is used to house computer and network systems, including
20 associated components such as servers, network equipment and appliances,
21 telecommunications systems, data storage systems, systems for monitoring
22 and managing infrastructure performance, Internet-related equipment and
23 services, data communications connections, environmental controls, fire
24 protection systems, and security systems and services; and

25 (iii) That has a peak electricity demand of ten megawatts or more;
26 and

27 (d) ~~(c)~~ Public power supplier means a public power district,
28 municipal electric utility, or any other government entity providing
29 electric service.

30 (2) A public power supplier may impose requirements on any
31 cryptocurrency mining operation or data center for the cost of

1 infrastructure upgrades necessitated by such operation or center
2 operations, including, but not limited to:

3 (a) Requiring direct payment or a letter of credit from such
4 operation or center for such cost; or

5 (b) Imposing terms and conditions on such operation or center that
6 require the operation or center to pay the full cost of providing
7 electric service and ensure no cost is passed on to other retail
8 customers.

9 (3) Requirements imposed pursuant to this section shall be fair,
10 reasonable, and not unduly discriminatory.

11 (4) Before any requirement is imposed pursuant to this section, the
12 public power supplier shall conduct a load study to determine the costs,
13 impacts, and infrastructure upgrades necessitated by the cryptocurrency
14 mining operation or data center.

15 (5) Any person intending to install a cryptocurrency mining
16 operation or data center is responsible for notifying the local public
17 power supplier of such intent, and such operation or center is subject to
18 the interconnection requirements of such supplier.

19 (6) The owner or operator of a data center shall submit an annual
20 report to the Department of Water, Energy, and Environment and the
21 Natural Resources Committee of the Legislature on or before September 30
22 of each year that includes the following:

23 (a) The name of the data center;

24 (b) The names of the developers and owners of the data center;

25 (c) The physical size of the data center in square feet;

26 (d) The location of the data center, including street address and
27 county;

28 (e) The annual electricity demand of the data center;

29 (f) The annual water usage of the data center;

30 (g) The sales and use tax exemptions the data center utilizes or
31 expects to utilize;

1 (h) Any incentive payments for the data center under the Imagine
2 Nebraska Act and the Nebraska Advantage Act;

3 (i) All energy efficiency, load management, and conservation
4 measures implemented by the data center;

5 (j) All commitments by the data center to use renewable energy; and

6 (k) The service life of the data center.

7 ~~(7)~~ Each public power supplier shall make available to the
8 public on the supplier's website the number of cryptocurrency mining
9 operations under the jurisdiction of the supplier and the annual energy
10 usage of each operation.

11 ~~(8)~~ ~~(7)~~ A cryptocurrency mining operation shall allow a public power
12 supplier to interrupt such operation's electric service according to such
13 supplier's established rate schedules and policies.

14 **Sec. 13.** Section 77-202, Revised Statutes Supplement, 2025, is
15 amended to read:

16 77-202 (1) The following property shall be exempt from property
17 taxes:

18 (a) Property of the state and its governmental subdivisions to the
19 extent used or being developed for use by the state or governmental
20 subdivision for a public purpose. For purposes of this subdivision:

21 (i) Property of the state and its governmental subdivisions means
22 (A) property held in fee title by the state or a governmental subdivision
23 or (B) property beneficially owned by the state or a governmental
24 subdivision in that it is used for a public purpose and is being acquired
25 under a lease-purchase agreement, financing lease, or other instrument
26 which provides for transfer of legal title to the property to the state
27 or a governmental subdivision upon payment of all amounts due thereunder.
28 If the property to be beneficially owned by a governmental subdivision
29 has a total acquisition cost that exceeds the threshold amount or will be
30 used as the site of a public building with a total estimated construction
31 cost that exceeds the threshold amount, then such property shall qualify

1 for an exemption under this section only if the question of acquiring
2 such property or constructing such public building has been submitted at
3 a primary, general, or special election held within the governmental
4 subdivision and has been approved by the voters of the governmental
5 subdivision. For purposes of this subdivision, threshold amount means the
6 greater of fifty thousand dollars or six-tenths of one percent of the
7 total actual value of real and personal property of the governmental
8 subdivision that will beneficially own the property as of the end of the
9 governmental subdivision's prior fiscal year; and

10 (ii) Public purpose means use of the property (A) to provide public
11 services with or without cost to the recipient, including the general
12 operation of government, public education, public safety, transportation,
13 public works, civil and criminal justice, public health and welfare,
14 developments by a public housing authority, parks, culture, recreation,
15 community development, and cemetery purposes, or (B) to carry out the
16 duties and responsibilities conferred by law with or without
17 consideration. Public purpose does not include leasing of property to a
18 private party unless the lease of the property is at fair market value
19 for a public purpose. Leases of property by a public housing authority to
20 low-income individuals as a place of residence are for the authority's
21 public purpose;

22 (b) Unleased property of the state or its governmental subdivisions
23 which is not being used or developed for use for a public purpose but
24 upon which a payment in lieu of taxes is paid for public safety, rescue,
25 and emergency services and road or street construction or maintenance
26 services to all governmental units providing such services to the
27 property. Except as provided in Article VIII, section 11, of the
28 Constitution of Nebraska, the payment in lieu of taxes shall be based on
29 the proportionate share of the cost of providing public safety, rescue,
30 or emergency services and road or street construction or maintenance
31 services unless a general policy is adopted by the governing body of the

1 governmental subdivision providing such services which provides for a
2 different method of determining the amount of the payment in lieu of
3 taxes. The governing body may adopt a general policy by ordinance or
4 resolution for determining the amount of payment in lieu of taxes by
5 majority vote after a hearing on the ordinance or resolution. Such
6 ordinance or resolution shall nevertheless result in an equitable
7 contribution for the cost of providing such services to the exempt
8 property;

9 (c) Property owned by and used exclusively for agricultural and
10 horticultural societies;

11 (d)(i) Property owned by educational, religious, charitable, or
12 cemetery organizations, or any organization for the exclusive benefit of
13 any such educational, religious, charitable, or cemetery organization,
14 and used exclusively for educational, religious, charitable, or cemetery
15 purposes, when such property is not (A) owned or used for financial gain
16 or profit to either the owner or user, (B) used for the sale of alcoholic
17 liquors for more than twenty hours per week, or (C) owned or used by an
18 organization which discriminates in membership or employment based on
19 race, color, or national origin.

20 (ii) For purposes of subdivision (1)(d) of this section:

21 (A) Educational organization means (I) an institution operated
22 exclusively for the purpose of offering regular courses with systematic
23 instruction in academic, vocational, or technical subjects or assisting
24 students through services relating to the origination, processing, or
25 guarantying of federally reinsured student loans for higher education,
26 (II) a museum or historical society operated exclusively for the benefit
27 and education of the public, or (III) a nonprofit organization that owns
28 or operates a child care facility; and

29 (B) Charitable organization includes (I) an organization operated
30 exclusively for the purpose of the mental, social, or physical benefit of
31 the public or an indefinite number of persons and (II) a fraternal

1 benefit society organized and licensed under sections 44-1072 to
2 44-10,109.

3 (iii) The property tax exemption authorized in subdivision (1)(d)(i)
4 of this section shall apply to any for-profit skilled nursing facility,
5 for-profit nursing facility, or for-profit assisted-living facility that
6 provides housing for medicaid beneficiaries, except that the exemption
7 amount for such property shall be a percentage of the property taxes that
8 would otherwise be due. Such percentage shall be equal to the average
9 percentage of occupied beds in the facility provided to medicaid
10 beneficiaries over the most recent three-year period. This subdivision
11 shall not be construed to modify, limit, or reduce any property tax
12 exemption provided to a nonprofit skilled nursing facility, nonprofit
13 nursing facility, or nonprofit assisted-living facility pursuant to
14 subdivision (1)(d)(i) of this section. For purposes of this subdivision,
15 skilled nursing facility has the same meaning as in section 71-429,
16 nursing facility has the same meaning as in section 71-424, and assisted-
17 living facility has the same meaning as in section 71-5903.

18 (iv) The property tax exemption authorized in subdivision (1)(d)(i)
19 of this section shall apply to a building that (A) is owned by a
20 charitable organization, (B) is made available to students in attendance
21 at an educational institution, and (C) is recognized by such educational
22 institution as approved student housing, except that the exemption shall
23 only apply to the commons area of such building, including any common
24 rooms and cooking and eating facilities;

25 (e) Household goods and personal effects not owned or used for
26 financial gain or profit to either the owner or user; and

27 (f) A portion of the property owned by a taxpayer as provided in the
28 Recreational Trail Easement Property Tax Exemption Act.

29 (2) The increased value of land by reason of shade and ornamental
30 trees planted along the highway shall not be taken into account in the
31 valuation of land.

1 (3) Tangible personal property which is not depreciable tangible
2 personal property as defined in section 77-119 shall be exempt from
3 property tax.

4 (4) Motor vehicles, trailers, and semitrailers required to be
5 registered for operation on the highways of this state shall be exempt
6 from payment of property taxes.

7 (5) Business and agricultural inventory shall be exempt from the
8 personal property tax. For purposes of this subsection, business
9 inventory includes personal property owned for purposes of leasing or
10 renting such property to others for financial gain only if the personal
11 property is of a type which in the ordinary course of business is leased
12 or rented thirty days or less and may be returned at the option of the
13 lessee or renter at any time and the personal property is of a type which
14 would be considered household goods or personal effects if owned by an
15 individual. All other personal property owned for purposes of leasing or
16 renting such property to others for financial gain shall not be
17 considered business inventory.

18 (6) Any personal property exempt pursuant to subsection (2) of
19 section 77-4105 or section 77-5209.02 shall be exempt from the personal
20 property tax.

21 (7) Livestock shall be exempt from the personal property tax.

22 (8) Any personal property exempt pursuant to the Nebraska Advantage
23 Act or the Imagine Nebraska Act shall be exempt from the personal
24 property tax.

25 (9) Any depreciable tangible personal property used directly in the
26 generation of electricity using wind as the fuel source shall be exempt
27 from the property tax levied on depreciable tangible personal property.
28 Any depreciable tangible personal property used directly in the
29 generation of electricity using solar, biomass, or landfill gas as the
30 fuel source shall be exempt from the property tax levied on depreciable
31 tangible personal property if such depreciable tangible personal property

1 was installed on or after January 1, 2016, and has a nameplate capacity
2 of one hundred kilowatts or more. Depreciable tangible personal property
3 used directly in the generation of electricity using wind, solar,
4 biomass, or landfill gas as the fuel source includes, but is not limited
5 to, wind turbines, rotors and blades, towers, solar panels, trackers,
6 generating equipment, transmission components, substations, supporting
7 structures or racks, inverters, and other system components such as
8 wiring, control systems, switchgears, and generator step-up transformers.

9 (10) Any depreciable tangible personal property used in the storage
10 of electricity by an energy storage resource subject to the nameplate
11 capacity tax levied under section 77-6203 shall be exempt from the
12 property tax levied on depreciable tangible personal property.

13 (11) ~~(10)~~ Any tangible personal property that is acquired by a
14 person operating a data center located in this state, that is assembled,
15 engineered, processed, fabricated, manufactured into, attached to, or
16 incorporated into other tangible personal property, both in component
17 form or that of an assembled product, for the purpose of subsequent use
18 at a physical location outside this state by the person operating a data
19 center shall be exempt from the personal property tax. Such exemption
20 extends to keeping, retaining, or exercising any right or power over
21 tangible personal property in this state for the purpose of subsequently
22 transporting it outside this state for use thereafter outside this state.
23 For purposes of this subsection, data center means computers, supporting
24 equipment, and other organized assembly of hardware or software that are
25 designed to centralize the storage, management, or dissemination of data
26 and information, environmentally controlled structures or facilities or
27 interrelated structures or facilities that provide the infrastructure for
28 housing the equipment, such as raised flooring, electricity supply,
29 communication and data lines, Internet access, cooling, security, and
30 fire suppression, and any building housing the foregoing.

31 (12) ~~(11)~~ For tax years prior to tax year 2020, each person who owns

1 property required to be reported to the county assessor under section
2 77-1201 shall be allowed an exemption amount as provided in the Personal
3 Property Tax Relief Act. For tax years prior to tax year 2020, each
4 person who owns property required to be valued by the state as provided
5 in section 77-601, 77-682, 77-801, or 77-1248 shall be allowed a
6 compensating exemption factor as provided in the Personal Property Tax
7 Relief Act.

8 (13)(a) ~~(12)(a)~~ Broadband equipment shall be exempt from the
9 personal property tax if such broadband equipment is:

10 (i) Deployed in an area funded in whole or in part by funds from the
11 Broadband Equity, Access, and Deployment Program, authorized by the
12 federal Infrastructure Investment and Jobs Act, Public Law 117-58; or

13 (ii) Deployed in a qualified census tract located within the
14 corporate limits of a city of the metropolitan class and being utilized
15 to provide end-users with access to the Internet at speeds of at least
16 one hundred megabits per second for downloading and at least one hundred
17 megabits per second for uploading.

18 (b) An owner of broadband equipment seeking an exemption under this
19 section shall apply for an exemption to the county assessor on or before
20 December 31 of the year preceding the year for which the exemption is to
21 begin. If the broadband equipment meets the criteria described in this
22 subsection, the county assessor shall approve the application within
23 thirty calendar days after receiving the application. The application
24 shall be on forms prescribed by the Tax Commissioner.

25 (c) For purposes of this subsection:

26 (i) Broadband communications service means telecommunications
27 service as defined in section 86-121, video programming as defined in 47
28 U.S.C. 522, as such section existed on January 1, 2024, or Internet
29 access as defined in section 1104 of the federal Internet Tax Freedom
30 Act, Public Law 105-277;

31 (ii) Broadband equipment means machinery or equipment used to

1 provide broadband communications service and includes, but is not limited
2 to, wires, cables, fiber, conduits, antennas, poles, switches, routers,
3 amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers,
4 transmitters, circuit cards, insulating and protective materials and
5 cases, power equipment, backup power equipment, diagnostic equipment,
6 storage devices, modems, and other general central office or headend
7 equipment, such as channel cards, frames, and cabinets, or equipment used
8 in successor technologies, including items used to monitor, test,
9 maintain, enable, or facilitate qualifying equipment, machinery,
10 software, ancillary components, appurtenances, accessories, or other
11 infrastructure that is used in whole or in part to provide broadband
12 communications service. Machinery or equipment used to produce broadband
13 communications service does not include personal consumer electronics,
14 including, but not limited to, smartphones, computers, and tablets; and

15 (iii) Qualified census tract means a qualified census tract as
16 defined in 26 U.S.C. 42(d)(5)(B)(ii)(I), as such section existed on
17 January 1, 2024.

18 **Sec. 14.** Section 77-6202, Revised Statutes Cumulative Supplement,
19 2024, is amended to read:

20 77-6202 For purposes of sections 77-6201 to 77-6204:

21 (1) Commissioned means the renewable energy generation facility or
22 energy storage resource has been in commercial operation for at least
23 twenty-four hours. A renewable energy generation facility is not in
24 commercial operation unless the renewable energy generation facility is
25 connected to the electrical grid or to the end user if the renewable
26 energy generation facility is a customer-generator as defined in section
27 70-2002;

28 (2) Energy storage resource has the same meaning as in section
29 70-1001.01;

30 (3) (2) Nameplate capacity means the capacity of (a) a renewable
31 energy generation facility to generate electricity as measured in

1 megawatts, including fractions of a megawatt, or (b) an energy storage
2 resource to store electricity as measured in megawatts, including
3 fractions of a megawatt. Nameplate capacity shall be determined based on
4 the ~~facility's~~ alternating current capacity of the facility or resource;
5 and

6 (4) ~~(3)~~ Renewable energy generation facility means (a) a facility
7 that generates electricity using wind as the fuel source or (b) a
8 facility that generates electricity using solar, biomass, or landfill gas
9 as the fuel source if such facility was installed on or after January 1,
10 2016, and has a nameplate capacity of one hundred kilowatts or more.

11 **Sec. 15.** Section 77-6203, Revised Statutes Cumulative Supplement,
12 2024, is amended to read:

13 77-6203 ~~(1)(a)~~ ~~(1)~~ The owner of a renewable energy generation
14 facility annually shall pay a nameplate capacity tax equal to the total
15 nameplate capacity of the commissioned renewable energy generation
16 facility multiplied by a tax rate of three thousand five hundred eighteen
17 dollars per megawatt.

18 (b) The owner of an energy storage resource with a nameplate
19 capacity of one hundred kilowatts or more annually shall pay a nameplate
20 capacity tax equal to the total nameplate capacity of the commissioned
21 energy storage resource multiplied by a tax rate of three thousand five
22 hundred eighteen dollars per megawatt.

23 (2) No tax shall be imposed on a renewable energy generation
24 facility or energy storage resource:

25 (a) Owned or operated by the federal government, the State of
26 Nebraska, a public power district, a public power and irrigation
27 district, an individual municipality, a registered group of
28 municipalities, an electric membership association, or a cooperative; or

29 (b) That is a customer-generator as defined in section 70-2002.

30 (3) No tax levied pursuant to this section shall be construed to
31 constitute restricted funds as defined in section 13-518 for the first

1 five years after the renewable energy generation facility or energy
2 storage resource is commissioned.

3 (4) The presence of one or more renewable energy generation
4 facilities, energy storage resources subject to the nameplate capacity
5 tax, or supporting infrastructure shall not be a factor in the
6 assessment, determination of actual value, or classification under
7 section 77-201 of the real property underlying or adjacent to such
8 facilities, resources, or infrastructure.

9 (5)(a) The Department of Revenue shall collect the tax due under
10 this section.

11 (b) The tax shall be imposed beginning the first calendar year the
12 renewable energy generation facility is commissioned or the first
13 calendar year the energy storage resource has a nameplate capacity of one
14 hundred kilowatts or more. A renewable energy generation facility that
15 uses wind as the fuel source which was commissioned prior to July 15,
16 2010, shall be subject to the tax levied pursuant to sections 77-6201 to
17 77-6204 on and after January 1, 2010. The amount of property tax on
18 depreciable tangible personal property previously paid on a renewable
19 energy generation facility that uses wind as the fuel source which was
20 commissioned prior to July 15, 2010, which is greater than the amount
21 that would have been paid pursuant to sections 77-6201 to 77-6204 from
22 the date of commissioning until January 1, 2010, shall be credited
23 against any tax due under Chapter 77, and any amount so credited that is
24 unused in any tax year shall be carried over to subsequent tax years
25 until fully utilized.

26 (c)(i) The tax for the first calendar year shall be prorated based
27 upon the number of days remaining in the calendar year after the
28 renewable energy generation facility is commissioned or after the energy
29 storage resource reaches nameplate capacity of one hundred kilowatts or
30 more.

31 (ii) In the first year in which a renewable energy generation

1 facility or energy storage resource is taxed or in any year in which
2 additional commissioned nameplate capacity is added to a renewable energy
3 generation facility or energy storage resource, the taxes on the initial
4 or additional nameplate capacity shall be prorated for the number of days
5 remaining in the calendar year.

6 (iii) When a renewable energy generation facility or energy storage
7 resource is decommissioned or made nonoperational by a change in law
8 during a tax year, the taxes shall be prorated for the number of days
9 during which the renewable energy generation facility or energy storage
10 resource was not decommissioned or was operational.

11 (iv) When the capacity of a renewable energy generation facility or
12 energy storage resource to produce or store electricity is reduced but
13 the renewable energy generation facility or energy storage resource is
14 not decommissioned, the nameplate capacity of the renewable energy
15 generation facility or energy storage resource is deemed to be unchanged.

16 (6)(a) On March 1 of each year, the owner of a renewable energy
17 generation facility or an energy storage resource shall file with the
18 Department of Revenue a report on the nameplate capacity of the facility
19 or resource for the previous year from January 1 through December 31. All
20 taxes shall be due on April 1 and shall be delinquent if not paid on a
21 quarterly basis on April 1 and each quarter thereafter. Delinquent
22 quarterly payments shall draw interest at the rate provided for in
23 section 45-104.02, as such rate may from time to time be adjusted.

24 (b) The owner of a renewable energy generation facility or energy
25 storage resource is liable for the taxes under this section with respect
26 to the facility or resource, whether or not the owner of the facility or
27 resource is the owner of the land on which the facility or resource is
28 situated.

29 (7) Failure to file a report required by subsection (6) of this
30 section, filing such report late, failure to pay taxes due, or
31 underpayment of such taxes shall result in a penalty of five percent of

1 the amount due being imposed for each quarter the report is overdue or
2 the payment is delinquent, except that the penalty shall not exceed ten
3 thousand dollars.

4 (8) The Department of Revenue shall enforce the provisions of this
5 section. The department may adopt and promulgate rules and regulations
6 necessary for the implementation and enforcement of this section.

7 (9) The Department of Revenue shall separately identify the proceeds
8 from the tax imposed by this section and shall pay all such proceeds over
9 to the county treasurer of the county where the renewable energy
10 generation facility or energy storage resource is located within thirty
11 days after receipt of such proceeds.

12 **Sec. 16.** Section 77-6204, Revised Statutes Supplement, 2025, is
13 amended to read:

14 77-6204 (1) The county treasurer shall distribute all revenue
15 received from the Department of Revenue pursuant to section 77-6203 as
16 follows:

17 (a) Five percent of such revenue shall be distributed to the
18 community college area in which the renewable energy generation facility
19 or energy storage resource is located; and

20 (b) The remainder of such revenue shall be distributed to local
21 taxing entities which, but for such personal property tax exemption,
22 would have received distribution of personal property tax revenue from
23 depreciable personal property used directly in the generation of
24 electricity using wind, solar, biomass, or landfill gas as the fuel
25 source or used in the storage of electricity by an energy storage
26 resource.

27 (2) A local taxing entity's status as eligible for distribution
28 under subdivision (1)(b) of this section shall not be affected when and
29 if (a) the net book value of personal property used directly in the
30 generation of electricity using wind, solar, biomass, or landfill gas as
31 the fuel source becomes zero or (b) the net book value of personal

1 property used in the storage of electricity by an energy storage resource
2 becomes zero.

3 (3) A local taxing entity's status as eligible for distribution
4 under such subdivision (1)(b) of this section shall be affected by (a)
5 the disposal of all of the exempt depreciable personal property used
6 directly in the generation of electricity using wind, solar, biomass, or
7 landfill gas as the fuel source or (b) the disposal of all of the exempt
8 depreciable personal property used in the storage of electricity by an
9 energy storage resource.

10 (4) (3) The distribution to each eligible local taxing entity under
11 subdivision (1)(b) of this section shall be calculated by determining the
12 amount of taxes that the eligible local taxing entity levied during the
13 taxable year and dividing this amount by the total tax levied by all of
14 the eligible local taxing entities during the year. Each eligible
15 entity's resulting fraction shall then be multiplied by the amount of
16 revenue available for distribution pursuant to subdivision (1)(b) of this
17 section to determine the portion of such revenue due each local taxing
18 entity.

19 (5) (4) The Department of Revenue shall not retain any revenue
20 collected pursuant to sections 77-6201 to 77-6204 for distribution, use,
21 transfer, pledge, or allocation to or from the General Fund.

22 **Sec. 17.** Original sections 70-670 and 70-1012.01, Reissue Revised
23 Statutes of Nebraska, sections 70-704, 77-6202, and 77-6203, Revised
24 Statutes Cumulative Supplement, 2024, and sections 13-518, 70-1001.01,
25 70-1012, 70-1015, 70-1506, 77-202, and 77-6204, Revised Statutes
26 Supplement, 2025, are repealed.

27 2. On page 1, strike beginning with "electricity" in line 1 through
28 line 11 and insert "electricity; to amend sections 70-670 and 70-1012.01,
29 Reissue Revised Statutes of Nebraska, sections 70-704, 77-6202, and
30 77-6203, Revised Statutes Cumulative Supplement, 2024, and sections
31 13-518, 70-1001.01, 70-1012, 70-1015, 70-1506, 77-202, and 77-6204,

1 Revised Statutes Supplement, 2025; to adopt the Large Load Customer
2 Regulation Act; to change provisions relating to restricted funds; to
3 provide for eminent domain relating to energy storage; to provide for
4 storage of electric energy under the Electric Cooperative Corporation
5 Act; to define and redefine terms; to change application, notice, filing,
6 exemption, and violation provisions, and provide for certain energy
7 storage resources relating to certain electric suppliers; to change
8 provisions relating to cryptocurrency mining operations and data centers;
9 to provide requirements relating to data centers; to provide for a
10 nameplate capacity tax for energy storage resources; to harmonize
11 provisions; and to repeal the original sections.