

**ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025**  
**COMMITTEE STATEMENT**  
**LB50**

---

**Hearing Date:** Wednesday February 19, 2025  
**Committee On:** Revenue  
**Introducer:** DeKay  
**One Liner:** Change provisions relating to the distribution of the nameplate capacity tax

---

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

---

**Vote Results:**

**Aye:** 8 Senators Bostar, Dungan, Ibach, Jacobson, Kauth, Murman,  
Sorrentino, von Gillern

**Nay:**

**Absent:**

**Present Not Voting:**

---

**Testimony:**

**Proponents:**

Senator Barry DeKay  
Leah Barrett

Kenny Zoeller  
Courtney Wittstruck  
Jeanne Reigle  
John K. Hansen

**Opponents:**

Cale Giese  
Luke Virgil

**Neutral:**

Jon Cannon  
Lynn Rex

**Representing:**

Opening Presenter  
Nebraska Community Colleges, Nebraska Chamber  
of Commerce & Industry  
Governor Jim Pillen's Policy Research Office  
Nebraska Community College Association  
Nebraska Republican Party  
Nebraska Farmers Union

**Representing:**

City of Wayne  
Wayne America, Inc., Wayne County

**Representing:**

Nebraska Association of County Officials  
League of Nebraska Municipalities

\* ADA Accommodation Written Testimony

---

**Summary of purpose and/or changes:**

LB50 amends section 77-6204 to change the distribution of the nameplate capacity taxes collected under section 77-6203. The bill would distribute five percent (5%) to the community college area where the renewable energy generation facility is located. The remaining revenue would be distributed to the local taxing entities. Under the current law, such entities receive all revenue collected.

---



---

R. Brad von Gillern, Chairperson

