

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 770

Introduced by DeKay, 40.

Read first time January 07, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
2 33-114, Reissue Revised Statutes of Nebraska, and section 77-6204,
3 Revised Statutes Supplement, 2025; to authorize fees for county
4 treasurers for the collection of certain taxes and assessments of
5 reclamation districts and county agricultural societies; to change
6 provisions relating to the distribution of the nameplate capacity
7 tax; and to repeal the original sections.

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

1 **Section 1.** Section 33-114, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 33-114 Each county treasurer shall receive for and on behalf of the
4 county for services rendered to other governmental subdivisions and
5 agencies, when fees for services rendered by him or her are not otherwise
6 specifically provided, the following fees: (1) On all sums of money
7 collected by him or her for each fiscal year, two percent of the sums so
8 collected; (2) for the collection of all sums of money, general or
9 bonded, of drainage, irrigation, or natural resources districts, one
10 percent of the sums so collected; (3) for the collection of all ad
11 valorem taxes and special assessments, general or bonded, of sanitary and
12 improvement districts, reclamation districts, or county agricultural
13 societies, two percent of the sums so collected; (4) for the collection
14 of all sums of money for municipal taxes, general or special, including
15 money for bond sinking fund or bond interest fund and school money, one
16 percent of the sums so collected; and (5) for the collection of all sums
17 of money for special assessments for municipal improvements, one and one-
18 half percent of the sums so collected.

19 On all sums collected, such percentage shall be allowed but once. In
20 computing the amount collected for the purpose of charging percentage,
21 all sums from whatever fund derived shall be included together, except
22 the school fund. The treasurer shall be paid in the same proportion from
23 the respective funds of the state collected by him or her whether the
24 funds are in money or state warrants.

25 **Sec. 2.** Section 77-6204, Revised Statutes Supplement, 2025, is
26 amended to read:

27 77-6204 (1) After retaining one percent of all revenue received from
28 the Department of Revenue pursuant to section 77-6203 for costs, the The
29 county treasurer shall distribute the remaining all revenue received from
30 the Department of Revenue pursuant to section 77-6203 as follows:

31 (a) Five percent of such revenue shall be distributed to the

1 community college area in which the renewable energy generation facility
2 is located; and

3 (b) The remainder of such revenue shall be distributed to local
4 taxing entities which, but for such personal property tax exemption,
5 would have received distribution of personal property tax revenue from
6 depreciable personal property used directly in the generation of
7 electricity using wind, solar, biomass, or landfill gas as the fuel
8 source.

9 (2) A local taxing entity's status as eligible for distribution
10 under subdivision (1)(b) of this section shall not be affected when and
11 if the net book value of personal property used directly in the
12 generation of electricity using wind, solar, biomass, or landfill gas as
13 the fuel source becomes zero. A local taxing entity's status as eligible
14 for distribution under such subdivision shall be affected by the disposal
15 of all of the exempt depreciable personal property used directly in the
16 generation of electricity using wind, solar, biomass, or landfill gas as
17 the fuel source.

18 (3) The distribution to each eligible local taxing entity under
19 subdivision (1)(b) of this section shall be calculated by determining the
20 amount of taxes that the eligible local taxing entity levied during the
21 taxable year and dividing this amount by the total tax levied by all of
22 the eligible local taxing entities during the year. Each eligible
23 entity's resulting fraction shall then be multiplied by the amount of
24 revenue available for distribution pursuant to subdivision (1)(b) of this
25 section to determine the portion of such revenue due each local taxing
26 entity.

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

30 **Sec. 3.** Original section 33-114, Reissue Revised Statutes of
31 Nebraska, and section 77-6204, Revised Statutes Supplement, 2025, are

1 repealed.