

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB1021**

---

**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 1021 makes two changes to the collection of the nameplate capacity tax.

First, it allows the Department of Revenue Property Assessment Division to collect any penalty for failure to pay taxes due or underpayment of such taxes.

Second, it allows the Department of Revenue Property Assessment Division to collect a three percent administration fee for operating the nameplate capacity tax program.

**Principal Introducer:** \_\_\_\_\_

**Senator Teresa Ibach**