

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB1109

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 1109 repeals, sunsets, or otherwise eliminates various tax credits and exemptions, including:

- (1) Removing sales and use tax exemptions on gross receipts from mineral oil for use as dust suppressant, game birds subject to permit and regulation by the Game and Parks Commission, biochips for use in genotyping and other activities listed in 77-2704.61, purchases by cemeteries created under 12-101, purchases of property by non-profit organizations for the purpose of transferring such property to another non-profit specified in 77-2704.12, personal property acquired for use in a community-based energy development (C-BED) project, and tangible personal property or services acquired by a person operating a data center under certain conditions per 77-2704.62;
- (2) Phasing out a tax credit for the generation of renewable energy by July 1, 2026;
- (3) Removing waste treatment and disposal facilities from the list of "qualified locations" eligible for inclusion under the ImagiNE Nebraska Act;
- (4) Converting the research tax credit provided under the Nebraska Advantage Act from a refundable credit to a non-refundable credit.

Principal Introducer: _____

Senator R. Brad von Gillern