

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

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

### **LB1193**

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**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 1193 would tax and regulate energy storage resources. Energy storage resources are resources that receive and inject electric energy to and from the electrical grid or receive electric energy from a generation resource with which the energy storage resource is associated. First, the bill would subject energy storage resources to a nameplate capacity tax of \$3,518 per megawatt of the resource's nameplate capacity. This change would prospectively increase the tax burden on privately owned energy storage resources, thus generating new revenue for local communities. Second, the bill would codify current regulatory procedures for energy storage resources under the Power Review Board's Guidance Document 14. A standalone energy storage resource would need Power Review Board approval to operate. An associated energy storage resources would constitute part of the associated generation facilities and be regulated as such. Before an energy storage resource commenced operation, it would need to comply with heightened safety requirements and avoid any foreign adversary control.

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

**Senator Jason Prokop**