

## LEGISLATIVE BILL 76

Approved by the Governor February 12, 2020

Introduced by Williams, 36.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-6202, Reissue Revised Statutes of Nebraska; to change provisions relating to the nameplate capacity tax; to provide an operative date; and to repeal the original section.

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

Section 1. Section 77-6202, Reissue Revised Statutes of Nebraska, is amended to read:

77-6202 For purposes of sections 77-6201 to 77-6204:

(1) Commissioned means the renewable energy generation facility has been in commercial operation for at least twenty-four hours. A renewable energy generation facility is not in commercial operation unless the renewable energy generation facility is connected to the electrical grid or to the end user if the renewable energy generation facility is a customer-generator as defined in section 70-2002;

(2) Nameplate capacity means the capacity of a renewable energy generation facility to generate electricity as measured in megawatts, including fractions of a megawatt. Nameplate capacity shall be determined based on the facility's alternating current capacity; and

(3) Renewable energy generation facility means (a) a facility that generates electricity using wind as the fuel source or (b) a facility that generates electricity using solar, biomass, or landfill gas as the fuel source if such facility was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more.

Sec. 2. This act becomes operative on January 1, 2021.

Sec. 3. Original section 77-6202, Reissue Revised Statutes of Nebraska, is repealed.