

LEGISLATIVE BILL 963

Approved by the Governor March 14, 1988

Introduced by Schmit, 23; Baack, 47; Weihsing, 48

AN ACT relating to agriculture; to amend section 2-2309, Revised Statutes Supplement, 1986, and section 2-2311, Revised Statutes Supplement, 1987; to change the amount of excise tax imposed on wheat as prescribed; to provide for procedures for adjustments to the tax; to repeal the original sections; and to declare an emergency.

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

Section 1. That section 2-2309, Revised Statutes Supplement, 1986, be amended to read as follows:

2-2309. It is hereby declared to be the public policy of the State of Nebraska to protect and foster the health, prosperity, and general welfare of its people by protecting and stabilizing the wheat industry and the economy of the areas producing wheat. The Nebraska Wheat Development, Utilization, and Marketing Board shall be the agency of the State of Nebraska for such purpose. In connection with and in furtherance of such purpose, such board shall have the power to:

(1) Formulate the general policies and programs of the State of Nebraska respecting the discovery, promotion, and development of markets and industries for the utilization of wheat grown within the State of Nebraska;

(2) Adopt and devise a program of education and publicity;

(3) Cooperate with local, state, or national organizations, whether public or private, in carrying out the purposes of the Nebraska Wheat Resources Act and to enter into such contracts as may be necessary;

(4) Adopt and promulgate such rules and regulations as are necessary to promptly and effectively enforce the Nebraska Wheat Resources Act. The rules and regulations shall include provisions which prescribe the procedure for adjustment of the excise tax by the board pursuant to section 2-2311;

(5) Conduct, in addition to the things enumerated, any other program for the development,

utilization, and marketing of wheat grown in the State of Nebraska. Such programs may include a program to make grants and enter into contracts for research, accumulation of data, and construction of ethanol production facilities;

(6) Make refunds for overpayments of the excise tax according to rules and regulations adopted and promulgated by the board; and

(7) Employ personnel and contract for services which are necessary for the proper operation of the program.

Sec. 2. That section 2-2311, Revised Statutes Supplement, 1987, be amended to read as follows:

2-2311. (1) There Commencing July 1, 1988, there is hereby levied an excise tax of not to exceed seven and one-half mills one cent per bushel upon all wheat sold through commercial channels in the State of Nebraska. Commencing July 1, 1989, the board may levy an excise tax of not to exceed one and one-fourth cents per bushel upon all wheat sold through commercial channels in the State of Nebraska. Commencing July 1, 1990, the board may levy an excise tax of not to exceed one and one-half cents per bushel upon all wheat sold through commercial channels in the State of Nebraska. The tax is shall be levied and imposed on the grower at the time of sale or delivery and shall be collected by the first purchaser. Under the provisions of sections 2-2301 to 2-2319 Nebraska Wheat Resources Act, no wheat shall be subject to the tax more than once.

(2) The board shall have the power to reduce the excise tax for such period as it shall deem justified, but not less than one year, whenever it shall determine that the excise tax provided by this section is yielding more than is required to carry out the intent and purposes of sections 2-2301 to 2-2319 the Nebraska Wheat Resources Act. If the board, after reducing such excise tax, finds that sufficient revenue is not being produced by such excise tax, it may restore in full or in part such excise tax not to exceed seven and one-half mills the amount per bushel authorized in subsection (1) of this section.

Sec. 3. That original section 2-2309, Revised Statutes Supplement, 1986, and section 2-2311, Revised Statutes Supplement, 1987, are repealed.

Sec. 4. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.