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Biofuels Statutory Citations

State of Nebraska

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STATE OF NEBRASKA

This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2007. In some instances, regulations have been included in the compilation due to their significance. This compilation is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Title	Citation	Applicability	Description
Producer, supplier, distributor, wholesaler, or importer; motor fuel tax; excise tax; amount; when payable exemptions; equalization fee; section, how construed; refund (2007)	Neb. Rev. Stat. Ann. § 66-489	Both	Biofuels exempt from certain state fuel taxes. Ethanol producers are required to pay excise tax/gallon of ethanol produced. Till Dec. 31, 2004 will pay \$.0125/gallon and on Jan. 1, 2005 to Dec. 31, 2009 will pay \$.025/gallon. Tax is to be divided between the Agricultural Alcohol Fuel Tax Fund and Ethanol Production Incentive Cash Fund.
Biodiesel facility tax credit; conditions; facility; requirements; information not public record (2007)	Neb. Rev. Stat. Ann. § 77-27,236	Biodiesel	Between Jan. 1, 2008 to Jan. 1, 2015, biodiesel producer will get a tax credit for 4 years if conditions met. The tax credit is limited to \$250,000/taxpayer.
Ethanol Development Act (2007)	Neb. Rev. Stat. Ann. §§ 66-1330 - 66-1348	Ethanol	Expand the use of state commodities for the production of ethanol. For ethanol production facilities, new production, for a period of 36 months, will receive

			\$.075/gallon credit. In Jan. 1, 2002, new facilities that can produce minimum of 100,000 gallons annually, will receive a \$.18/gallon credit for 96 months.
Power districts and corporations (2005)	Neb. Rev. Stat. Ann. §§ 70-301, 70-601, 70-601.01, 70-604, 70-604.02, 70-626, 70-628.01, 70-628.02, 70-628.03, 70-628.04, 70-631, 70-632, 70-636, 70-637, 70-646.01, 70-655, 70-667, 70-802, 70-1402, 70-1403, 70-1404, 70-1409, 70-1413, 70-1416, &70-1417	Ethanol	State's power districts are allowed to partner up and become involved in the production and transportation of ethanol.
Stored fuel; payment of tax; when; reports (2004)	Neb. Rev. Stat. Ann. § 66-496	Both	Ethanol and biodiesel produced in the state are exempt from being taxed.
Declaration of policy; board; powers and duties (1993)	Neb. Rev. Stat. Ann. §§ 2-2309, 2-3622, & 2-4011	Ethanol	For wheat, corn, and grain sorghum development, these respective boards will develop programs that will among other things aid in the development of construction of ethanol.
Motor fuel dispensers; label requirements (1985)	Neb. Rev. Stat. Ann. § 66-1214	Ethanol	Blended fuels containing more than 1% of ethanol must be labeled.