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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, 2013. It 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, the applicability of the statute (ethanol, biodiesel, or both), 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
Reasonable rates required (2012)	NEB. REV. STAT. § 70-655	Ethanol	Requires state power districts to establish fixed rates for ethanol supplied by the district that are both fair and reasonable.
Ethanol Development Act (2012)	NEB. REV. STAT. §§ 66-1330 TO 66-1349	Ethanol	Declares a state goal of expanding the use of state commodities for ethanol production. Creates the Agricultural Alcohol Fuel Tax Fund and the Ethanol Production Incentive Cash Fund to provide financial incentives for ethanol use and production, as well as the Ethanol Board to oversee the use and distribution of these funds.
Carriers; transportation companies (2012)	NEB. REV. STAT. § 66-525	Both	Requires any person/company transporting motor fuels, including ethanol and biodiesel, within the state to file monthly reports with the Department of Transportation disclosing how much of each fuel they have handled and where it was shipped to.

Alternative Fuel, defined (2011)	NEB. REV. STAT. § 60-306	Both	Alternative fuel is defined to specifically exclude ethanol and biodiesel.
Natural Resources Committee (2010)	NEB. REV. STAT. § 50-501	Both	Declares a state policy of advancing biotechnology, including advanced biofuels. Entrusts the Natural Resources Committee of the Legislature to oversee the Biotechnology Development Cash Fund to provide financial incentives to effectuate this state policy.
Construction, repairs, and improvements (2009)	NEB. REV. STAT. § 70-637	Ethanol	Requires state power districts to obtain estimates from competent engineers before signing a contract for the construction or remodel of their ethanol production or distribution system.
Right-of-way for pole lines (2009)	NEB. REV. STAT. § 70-301	Ethanol	Gives public energy entities that produce and/or distribute ethanol the ability to use eminent domain authority to acquire the necessary right-of-ways across private lands.
Producer, supplier, distributor, wholesaler, or importer; motor fuel tax (2008)	NEB. REV. STAT. § 66-489	Ethanol	Ethanol producers must pay a per-gallon excise tax, which is credited to the Agricultural Alcohol Fuel Tax Fund. Expired Jan. 1, 2010.
Biodiesel facility tax credit (2007)	NEB. REV. STAT. § 77-27,236	Biodiesel	Investments made in biodiesel production facilities between Jan. 1, 2008 and Jan. 1, 2015 are eligible for income tax credits based on the size of the investment.
Nebraska Advantage Rural Development Act; exclusions (2007)	NEB. REV. STAT. § 77-27,192	Ethanol	Prohibits taxpayers from receiving benefits under the Nebraska Advantage Rural Development Act if they are receiving incentives under the Ethanol Development Act.

Invest Nebraska Act; Application (2005)	NEB. REV. STAT. § 77-5536	Ethanol	Prohibits taxpayers from receiving benefits under the Invest Nebraska Act if they are receiving incentives under the Ethanol Development Act.
Joint Public Power Authority Act (2005)	NEB. REV. STAT. §§ 70-1401 TO 70-1423	Ethanol	Allows state power districts to work jointly with other public power district in the production and/or distribution of ethanol.
Plants, systems, and works (2005)	NEB. REV. STAT. § 70-667	Ethanol	State power districts that operate ethanol production or distribution facilities are granted the right to exercise eminent domain, so long as it is not for development of a private facility.
Alienation of district property (2005)	NEB. REV. STAT. § 70-646.01	Ethanol	Allows a state power district to sell or lease their ethanol production or distribution facility to a private person, firm, or corporation.
Indebtedness of power districts (2005)	NEB. REV. STAT. §§ 70-631, 70-632, & 70-636	Ethanol	Allows state power district to take on debt which is payable upon the revenue and profits from their ethanol producing systems.
Joint exercise of powers by districts (2005)	NEB. REV. STAT. §§ 70-628.01 TO 70-628.04	Ethanol	Allows state power districts to join with other districts, municipalities, public agencies, cooperatives or corporations for the production and distribution of ethanol.
Ethanol systems authorized (2005)	NEB. REV. STAT. § 70-626	Ethanol	Allows a state power district to own, construct, reconstruct, buy, lease, improve, extend, manage, use or operate any ethanol production or distribution system within or beyond the power district.
Stored fuel; payment of tax (2004)	NEB. REV. STAT. § 66-496	Both	Ethanol and biodiesel are not subject to tax until they are loaded for shipment or delivery to a destination in the state.

Wheat Development Board; Declaration of policy (1988)	NEB. REV. STAT. § 2-2309	Ethanol	Part of the duties of the Wheat Development, Utilization, and Marketing Board is to help develop programs that aid the development of ethanol production.
Grain Sorghum Development Board; Declaration of policy (1986)	NEB. REV. STAT. § 2-4011	Ethanol	Part of the duties of the Grain Sorghum Development, Utilization, and Marketing Board is to help develop programs that aid the development of ethanol production.
Ethanol product and distribution; legislative findings (1986)	NEB. REV. STAT. § 70-601.01	Ethanol	Declares the state's objective to further ethanol production and distribution through the use of the public power industry.
Corn Development Board; Declaration of policy (1986)	NEB. REV. STAT. § 2-3622	Ethanol	Part of the duties of the Corn Development, Utilization, and Marketing Board is to help develop programs that aid the development of ethanol production.
Motor fuel dispensers; label requirements (1985)	NEB. REV. STAT. § 66-1214	Ethanol	Blended fuels containing more than 1% of ethanol must be labeled to notify the consumer of that fact.