



Nameplate Capacity Commissions

Clarify Nameplate Capacity Tax Commissions

Neb. Rev. Stat. § 77-6204 requires the county treasurer to distribute all revenues received from the Nameplate Capacity Tax (imposed under §§ 77-6201 to 77-6204) by allocating 5% of such revenue to the community college area in which the renewable energy generation facility is located, with the remainder distributed to the county and other political subdivisions as prescribed. It is not clear whether counties receive a commission on these distributions, and if so, whether it is calculated before or after the five percent community college distribution.

LB770

LB770 would codify the existing practice that county treasurers retain 1% of all nameplate capacity tax revenue received from the Department of Revenue for costs, and then distribute the remaining revenue according to the existing formula, namely, 5% to the applicable community college area and 95% to eligible local taxing entities.

According to the Nebraska Department of Revenue's Property Assessment Division, the state total for nameplate capacity tax in 2024 was \$12,291,053. One percent of this figure (the commission on nameplate capacity tax) is \$122,910.53.

LB770 does not create any a policy changes, only codifies and harmonizes existing policy practices and statutes.

Nebraska Statutes

- Neb. Rev. Stat. § 77-6201 to 77-604