

LEGISLATIVE BILL 244

Approved by the Governor March 3, 1978

Introduced by Hasebroock, 18

AN ACT to amend section 77-27,150, Revised Statutes Supplement, 1977, relating to taxation; to change provisions for the refund of sales and use taxes by the owner of an air or water pollution control facility; to provide procedures; and to repeal the original section.

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

Section 1. That section 77-27,150, Revised Statutes Supplement, 1977, be amended to read as follows:

77-27,150. (1) An application for a refund of Nebraska sales and use taxes paid for any air or water pollution control facility may, upon completion of such facility, be filed with the Tax Commissioner by the owner of such facility in such manner and in such form as may be prescribed by the commissioner. The application for a refund shall contain: (a) Plans and specifications of such facility including all materials incorporated ~~or--to be-incorporated~~ therein; (b) a descriptive list of all equipment acquired ~~or-to-be-acquired~~ by the applicant for the purpose of industrial or agricultural waste pollution control; (c) the proposed operating procedure for the facility; and (d) the acquisition cost of the facility for which exemption a refund is claimed.

(2) Before ~~issuing the applying for a~~ refund for ~~of~~ Nebraska sales and use taxes paid, ~~by--an--applicant,~~ the ~~Tax--Commissioner~~ applicant shall seek receive approval of ~~the Department of Health and~~ the Department of Environmental Control. If each department finds that a facility is designed and operated primarily for control, capture, abatement, or removal of industrial or agricultural waste from air or water, and is suitable, reasonably adequate, and meets the standards and regulations adopted pursuant to the Environmental Protection Act, they shall so notify the owner of the facility in writing of their approval. The Tax Commissioner shall offer an applicant a hearing upon request of such applicant.

Sec. 2. That original section 77-27,150, Revised Statutes Supplement, 1977, is repealed.