

# **NEBRASKA DEPARTMENT OF REVENUE**

## **Repeal Unnecessary Regulations Governing Nameplate Capacity Taxes – Explanatory Statement**

Executive Order No. 17-04 required state agencies to review all existing regulations to determine if they are essential or overly burdensome. Pursuant to this executive order, the Nebraska Department of Revenue (DOR) reviewed the Nameplate Capacity regulations and determined that they were not essential because they largely repeated the statutory language and that the only reason they were promulgated was because the Legislation establishing this tax required DOR to adopt regulations. The report submitted by DOR in November, 2017 recommended repeal when the statute changed to allow repeal.

LB 512 (2019) repealed the requirement of regulations governing the Nameplate Capacity Tax. This regulation proposal would repeal outright Title 316, Neb. Admin. Code, Ch. 13 outright pursuant to Executive Order N. 17-04.