

Ash Grove Cement Company v. Department of Revenue

Additional Case Names

Lyman-Richey Corporation v. Department of Revenue

@ 9:00am

Case Number

S-19-0669)

S-19-0674)

S-19-0675)

Case Audio

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Call Date

March 31, 2020

Case Time

9:00 AM

Court Number

Lancaster

Case Location

Lincoln

Court Type

District Court

Extended Case Summary

S-19-0669, S-19-0674, and S-19-0675 (consolidated) [Ash Grove Cement Company](#) (Appellee) v. Nebraska Department of Revenue; Tony Fulton, Nebraska Tax Commissioner, and the State of Nebraska (Appellants)

Lancaster County District Court, Judge John A. Colborn

Attorneys: Nicholas K. Neimann, Kristopher Covi, Matthew R. Ottemann (McGrath North Mullin & Kratz, PC LLO, for Appellee); L. Jay Bartel (Office of the Attorney General, for Appellants)

Civil: Administrative Procedures Act

Proceedings Below: In an order dated June 11, 2019 the court ruled that a) Lyman-Richey's activities (other than crushing) at the Aggregate Production Locations did not constitute 'manufacturing'; and b) Lyman-Richey's activities at the Aggregate Production Locations constituted 'processing,' so the Aggregate Production Locations would be included in Ash Grove's Nebraska Advantage project. Because the court held that Lyman-Richey's Aggregate Production Locations would be included in Ash Grove's Nebraska Advantage project as Lyman-Richey was engaged in processing at these locations, the court did not address the remaining issues.

Issues: Whether the district court erred in finding that the Aggregate Production Locations were engaged in the qualified business of "processing" under Neb. Rev. Stat. § 77-5715(1)(c).

Schedule Code

SC
