NEBRASKA DEPARTMENT OF JUSTICE

Opinion No. 26-001 — February 2, 2026

OPINION FOR SENATOR PAUL STROMMEN

Are Livestock Feeding Facilities Industrial or Commercial Installations For Purposes of the State Electrical Act

Summary: The regulatory provisions of the State Electrical Act apply to industrial and commercial installations, but do not apply to non-industrial, non-commercial farm property. Poultry feeder buildings and other similar livestock feeding facilities are engaged in quintessentially agricultural activity. That makes them farm property exempted from the Electrical Act, not industrial or commercial installations subject to it.

You have asked whether "poultry feeder buildings" and other "similarly situated livestock feeding facilities" qualify as commercial or industrial installations for purposes of the State Electrical Act, Neb. Rev. Code § 81-2121 *et seq.*, or, instead, if they are best classified as "farm property." If such facilities fall into either of the former two categories, they are subject to the licensing and inspection requirements of the Electrical Act. *See, e.g.*, Neb. Rev. Code § 81-2124(1) (Reissue 2024). But if they are non-industrial, non-commercial "farm property"—that is, if such structures have a primarily agricultural character—a statutory exemption dictates that the Act does not apply. Neb. Rev. Code. § 81-2121 (Reissue 2024).

On a prior occasion, this office opined that "poultry feeder buildings" capable of housing "approximately 40,000 young chickens" fell within the Electrical Act's definition of an "industrial installation." Op. Att'y Gen. No. 99-024 (May 17, 1999) ("Opinion 99-024"). You have asked us to

evaluate if that prior determination remains the opinion of the Attorney General's Office.

It does not. Upon further review, having undertaken a more searching examination of the statutory text, and considering precedent from the Supreme Court not available at the time Opinion 99-024 was issued, we reach a different conclusion. We believe poultry feeder buildings and similarly situated livestock feeding facilities are best categorized as non-industrial, non-commercial farm property. Accordingly, the exception set forth in Section 81-2121 controls, and the Electrical Act does not apply to such structures.

I.

We start, as always, with the text. Section 81-2124 broadly provides that "[a]ll new electrical installations for commercial or industrial applications ... shall be subject to the inspection and enforcement provisions of the State Electrical Act." Neb. Rev. Stat. § 2124. The statute's sweep, however, is constrained by Section 81-2121, which provides, in pertinent part, that "[n]othing in the State Electrical Act shall be construed to ... [p]rohibit an owner of property from performing work on his or her principal residence ... or farm property, excluding commercial or industrial installations ... or require such owner to be licensed under the act." Neb. Rev. Stat. § 81-2121(5).

Read together, these sections make clear that the Electrical Act covers building or other structures (including those on farm property) if they are "commercial" or "industrial" installations. Non-commercial, non-industrial buildings located on "farm property," by contrast, are exempt. *Cf.* Opinion 99-024 at *2 (the statutory text indicates that "the legislature envisioned that there would be some electrical installations on farm property apart from those on the farmer's personal

residence which would not be considered commercial or industrial in nature"). For convenience, we will refer to the class of exempt, non-residential buildings on farm property as "agricultural" installations.

Thus, to determine if the Electrical Act applies to poultry feeder buildings (and similar structures), we must determine if they are commercial, industrial, or agricultural installations. The Act contains statutory definitions of both "commercial" and "industrial" installations. A "commercial installation" is an "installation intended for commerce, but does not include a residential installation." Neb. Rev. Stat. § 81-2102(6) (Reissue 2024). An "industrial installation" is an "installation intended for use in the manufacture or processing of products involving systematic labor or habitual employment and includes installations in which agricultural or other products are habitually or customarily processed or stored for others, either by buying or reselling on a fee basis." *Id.* at 81-2102(9). Both definitions were initially added by the Legislature in 1993, *see* 1993 Neb. Laws, L.B. 193, § 2, p. 981, in substantially the same form as they exist today. "Farm property"—which on its face encompasses agricultural installations—is not defined.

Our previous opinion concluded that buildings where "large numbers of poultry are being fed and stored for others" fell within "the statutory definition of industrial installation." Opinion 99-024 at *2. Such emphasis on an operation's "large" size was misplaced. Nowhere does the statutory definition turn on (or even mention) an installation's size. *See* p. 5, *infra*. And when engaged in statutory interpretation, it is not appropriate to add "missing words or sentences to a statute to supply that which is not there." *State v. Jedlicka*, 305 Neb. 52, 62 (2020).

The conclusion that large poultry feeder buildings had an industrial character was essentially presented as self-evident, with no accompanying analysis or parsing of the statutory text. To be sure, statutory language should be given its "plain and ordinary meaning," and there is no need to "resort to interpretation to ascertain the meaning of statutory words which are plain, direct, and unambiguous." *Parks v. Hy-Vee, Inc.*, 307 Neb. 927, 944 (2020). But, when examining statutory language, it is essential that the "meaning of the statutory language" be "understood in context." *State v. Garcia*, 301 Neb. 912, 921 (2018). "It is a fundamental canon of statutory construction that the words of a statute must be read in their context and with a view to their place in the overall statutory scheme." *Davis v. Mich. Dep't of Treasury*, 489 U.S. 803, 809 (1989). After all, it is what the words of a statute "convey, *in their context*" that establishes "what the text means." Antonin Scalia & Bryan A. Garner, *Reading Law* 56 (2012) (emphasis added).

Context counsels against a reflexive conclusion that poultry feeding buildings fall within the ambit of the Electrical Act's definition of "industrial installation" (or "commercial installation" for that matter). As discussed below, those definitions have a broad sweep. But that breadth must have *some* limitation, lest the categories established by the Legislature become meaningless. *See State v. Albarenga,* 313 Neb. 72, 86–87 (2022) ("[I]f it can be avoided, no word, clause, or sentence [of a statute should] be [rendered] superfluous or meaningless."). It is therefore necessary to closely examine the parameters of the three pertinent categories of "installations" that the Legislature has established—industrial, commercial, and agricultural—in order to determine into which poultry feeder buildings (and similar structures) are best classified.

Applicability of the State Electrical Act to Poultry Feeder Buildings and Similar Structures

A.

We begin with "industrial." As a reminder, the Electrical Act provides that a building or other installation is industrial if it "intended for use in the manufacture or processing of products." Neb. Rev. Stat. § 81-2102(9). So we must first determine if a poultry feeder building involves either "manufacturing" or "processing."

1.

No manufacturing is involved. There is a transformative quality to manufacturing, often (though not always) involving machinery. *See, e.g.*, *Manufacture*, Webster's II New College Dictionary 667 (Houghton Mifflin Co. 1995) ("Webster's II") ("To make or process (a raw material) into a finished product;" "To produce, create, or turn out in a mechanical way"); *see also Manufacture,* The American Heritage Dictionary 764 (2d. Coll. Ed., Houghton Mifflin Co. 1985) ("American Heritage"). That's how the Legislature has defined "manufacturing" in other instances, such as in the Revenue Act. Neb. Rev. Stat. § 77-2701.46 (Reissue 2018) (defining manufacturing to mean an "action or series of actions ... either by hand or machine, which results in ... tangible personal property being reduced or transformed into a different state, quality, form, property, or thing").[1]

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[1] Precedent reinforces this understanding. *See Dolese Bros. v. State ex rel. Okla. Tax Comm'n*, 64 P.3d 1093, 1100 (Okla. 2003) (holding that manufacturing occurs when an "activity[] [has a] transformative effect upon raw or prepared materials in the course of producing a new article for use"); *Assessors of Bos. v. Comm'r of Corps. & Tax'n*, 84 N.E.2d 129, 136 (Mass 1949) (holding manufacturing to be the "application of forces directed by the human mind, which results in the transformation of some pre-existing substance or element into something different, with a new name, nature or use"); *Sw. Bell Tel. Co. v. Dir. of Revenue*, 78 S.W.3d 763,

Any Nebraska producer would tell you that feeding poultry (or other livestock) is simply not manufacturing. A newly-fattened chicken may be different when compared to the more svelte incarnation that first arrived at a feeding facility, but that chicken has not been "transformed" into a "finished product" or made into something appreciably new. *Cf. Ash Grove Cement Co. v. Neb. Dep't of Rev.*, 306 Neb. 947, 971 (2020) ("Taxpayers dry and aerate grain to prepare the grain for market, but such does not transform the grain into a different state or thing."). Therefore, "manufacturing" does not occur in or at a poultry feeder building.

2.

i.

We next consider "processing." As our Supreme Court has recognized, the "meanings of 'manufacturing' and 'processing' are," in many contexts, "closely related." *Ash Grove*, 306 Neb. at 956. But that does not always make

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767 (Mo. 2002) (describing manufacturing as both "a process that takes something practically unsuitable for any common use and changes it so as to adopt it to such common use" and the "production of raw materials into products for sale which have an intrinsic and merchantable value" (internal quotation marks and alterations omitted)), *abrogated on different grounds by IBM Corp. v. Dir. of Revenue*, 491 S.W.3d 535 (Mo. 2016). *See also Conn. Water Co. v. Barbato,* 537 A.2d 490, 493 (Conn. 1988) (The "commonly understood meaning" of the phrase "process of manufacturing" applies to an activity that "transform[s]" "raw materials" from an "intrinsically valueless state into a finished product which has an enhanced value and use.") (emphasis deleted); *State v. Am. Sugar Ref. Co.*, 32 So. 965, 970–71 (La. 1902) (concluding that a sugar refiner is a manufacturer because the refiner "employ[ed] vast and varied machinery, with skilled and unskilled labor, and that the refining processes necessarily require many changes in the form and quality of the raw material used in producing the refined article").

them "synonymous." *Id.* Indeed, when employed in conjunction with or near "manufacturing," context is likely to (though does not always) suggest that "processing" is intended to encompass some activity that is similar to, but outside of or otherwise differentiated from, the definition of manufacturing.[2]

Consider processing's plain and ordinary meaning. Generically, it simply refers to something that is "put through the steps of a proscribed procedure." *Processing*, American Heritage at 987; *see also Processing*, Webster's II at 882 (same). Here, however, it is unlikely that the Legislature intended to capture *everything* that involves "a proscribed procedure." That would mean "processing" encompasses virtually all organized, productive endeavors, which would render the statute's other defined categories (such as manufacturing) superfluous. *See Ash Grove*, 306 Neb. at 972 ("[W]e must interpret 'processing' so that its meaning does not interfere with the meaning of the other activities listed" in the same statute.); *see also id.* at 974 (rejecting, as "contrary to the rules of statutory construction," understanding of "manufacturing" that would "swallow 'processing'" and thus "leav[e] 'processing' meaningless").

More pertinent to the present context, processing means "to prepare, treat, or convert by subjecting to some special process." American Heritage at 987; Webster's II at 882. In this sense, processing *can*—as the inclusion of the word "convert" illustrates—connote a transformation, one of the hallmarks of manufacturing. But it extends further, bringing within its ambit change that, while still meaningful, cannot be classified as a wholesale

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[2] *E.g., Dep't of Tax'n v. Orange-Madison Co-op. Farm Serv.*, 261 S.E.2d 532, 533 (Va. 1980) ("While all manufacturing is a type of processing, not all processing constitutes manufacturing.").

transformation. *See, e.g.*, *Treat*, American Heritage at 1290 ("To subject to a process, action, or change"; "To subject to a chemical or physical process or application"); Webster's II at 1174 (same); *see also Prepare*, American Heritage at 978 ("To put together or make by combining various elements and ingredients"; "To get ready"); *Prepare*, Webster's II at 873 (similar). This explains why, in *Ash Grove*, the Supreme Court concluded that "the most natural reading of 'processing' is" something which "subjects property to a particular method or treatment in order to prepare such property for market." 306 Neb. at 956; *see also id.* at 975 (processing includes some "method[s], system[s], or technique[s] of preparation, handling or other treatment ... which do[] not result in the transformation of property into a substantially different character"). As illustrated below, we believe that poultry feeding is not processing for purposes of this statute.

ii.

Poultry feeding buildings also do not "process" chickens. Sending chickens to a feeding facility is an intermediate step with an obviously agricultural character, rather than a later-stage preparatory effort (such as slaughtering and dressing) with an industrial character.

Such an understanding comports with plain language. *Agriculture*, Webster's II at 23. As any Nebraska farmer knows, "processing" usually refers to slaughtering and the related activities that follow in its wake—not feeding. *See, e.g.*, *Poultry Processing: Questions & Answers*, U.S. Dep't of Agric. Food Safety and Inspection Serv. ("Poultry processing is the term used by the poultry industry to describe the conversion of live poultry into raw poultry products fit for human consumption.");[3] *Processing: How are chickens slaughtered and processed for meat?*,

[3] Available at https://perma.cc/42PT-QL3R.

Nat. Chicken Council (describing in detail how chickens are "slaughtered and processed for meat");[4] *Meat Processing Explained: From Harvest to Packaging*, Friesla (April 25, 2024) ("[T]he first step in the harvest-to-package process is stunning and bleeding. This is commonly known as knocking and bleeding or, simply, slaughter.").[5] *See also* p. 11, *infra*.[6] Thus "[t]he meat processing industry, also known as the meatpacking or slaughter industry, is all about taking raw animal products, mainly meat, and turning them into different types of processed and packaged foods that people can buy." *What is the Meat Processing Industry? A Comprehensive Overview*, CM Machine Servs. (Nov. 6, 2023).[7] The Legislature understood and appreciated the distinction between raising and feeding livestock, which is an agricultural pursuit, and "processing" livestock—the slaughtering of animals and subsequent preparation of what results for end consumer use—which has an industrial character.

If the Legislature intended "processing" to broadly encompass *any* productive activity that caused *any* change in traditional agricultural inputs and outputs, it would not have exempted "farm property" from the auspices of the Electrical Act. Neb. Rev. Stat. § 81-2121(5). Nor would it

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[4] Available at https://perma.cc/K9WJ-A7JF.

[5] Available at https://perma.cc/UB8B-2WWS.

[6] And *cf.* Paul Hammel, *Ceremonial Groundbreaking Held at North Platte Beef-Processing Facility*, Nebraska Examiner (Oct. 5, 2022), available https://perma.cc/BG9R-ZQGV (explaining that a new "beef processing facility" will help alleviate "delays in getting cattle slaughtered"); Scott Calvert et al., *A New Meatpacking Plant's Novel Pitch to Attract American Workers*, Wall Street Journal (June 22, 2025), available at https://perma.cc/M4C9-Z43K (describing a Nebraska "slaughterhouse" that "aims to *process* 1,500 head of cattle daily") (emphasis added).

[7] Available at https://perma.cc/S4B9-YYHT.

have specified that "industrial installations" include "installations in which agricultural or other *products* are habitually or customarily processed or stored for others." *Id.* at 81-2102(9) (emphasis added).[8]

iii.

The commonsense notion that raising livestock is an agricultural, rather than industrial, activity also finds support in precedent. As the Supreme Court of Kansas has said, the "term 'agriculture'" in its "commonly accepted sense" includes "the breeding, rearing *and feeding of livestock* in preparation for market." *Brookover Feed Yards, Inc. v. Carlton*, 518 P.2d 470, 476 (Kan. 1974) (quoting *Fields v. Anderson Cattle Co.*, 396 P.2d 276, 280 (Kan. 1964)) (emphasis added); *accord* Neb. Rev. Stat. § 48-106(9)(a)(ii) (the "feeding of animals for the production of livestock" makes an enterprise an "agricultural operation"). To be sure, when a livestock animal is fed, the food consumed is "changed, by nature, and converted into flesh ... improving the quality of all the flesh of the animal." *Colbert Mill & Feed Co. v. Okla. Tax Comm'n*, 109 P.2d 504, 506 (Okla. 1941). But improvement of this sort does not bring feeding livestock within the ambit of industrial processing. Livestock are "processed" when they are "slaughtered, dressed and cured, and thereby made ready for human consumption." *Id.* Feeding them is merely a "preliminary step"—part of the normal course of

[8] As the *Ash Grove* court explained, "there is no market for raw slurry." 306 Neb. at 968. But the washed, size-sorted, and blended aggregate material produced by the company in that case was "marketable." *Id.*; *see also id.* at 949 (explaining that the company "produces aggregate" that "consists of sand and gravel" which it "sells" for a variety of purposes, including "manufacturing concrete, manufacturing asphalt, masonry and mortar, road gravel, and golf course top dressing").

agriculture—that is necessary to "get[]" livestock "ready for 'processing.'" *Id.*[9]

In other words, agricultural *outputs* can be—indeed, routinely are—processed. "[T]he curing of meats, canning of vegetables and ... the glazing of an eggshell to better preserve the egg" are all examples of "processing." *Kennedy v. State Bd. of Assessment & Rev.*, 276 N.W. 205, 206 (Iowa 1937). But the growing or raising of those outputs is not processing; it is agriculture. *Id.*; *see also Stoner Creek Stud, Inc. v. Rev. Cabinet of Ky.*, 746 S.W.2d 73, 75 (Ky. Ct. App. 1987) ("[H]orses are bred and raised; they are not 'manufactured' or 'processed' as those words are commonly understood."); *Teague v. Scurlock*, 265 S.W.2d 528, 529 (Ark. 1954) (rejecting poultry producer's argument that because he purchased "commercial feed and fe[d] it to [his broiler] chickens" he was a "processor" of the chicken feed, because the "broiler [chickens] [were] the commercial feed in another form"); *Zeigler v. People*, 124 P.2d 593, 595 (Colo. 1942) (rejecting the argument that "the buying of cattle off of grass and putting them on feed and fattening them for the market comes under the definition of processing"); *Salt Lake Union Stock Yards v. State Tax Comm'n of Utah*, 71 P.2d 538, 540 (Utah 1937) (rejecting argument that "dairymen, poultrymen, and livestockmen" manufacture animal feed into "eggs, milk, or meat").

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[9] *Cf. State Tax Comm'r v. Flow Rsch. Animals, Inc.*, 273 S.E.2d 811, 819–20 (Va. 1981) (concluding that company engaged in the business of "breeding and raising laboratory animals" was not "processing" the animals it bred). As Virginia's Supreme Court explained, there was no "treatment of the breeding animals. They [were] merely provided a protected hygienic environment within which nature takes its course." *Id.* at 820. Accordingly, the company was not engaged in "processing of an industrial nature." *Id.*

In short, feeding chickens is an agricultural endeavor. It is only activities that happen later, e.g., harvesting, plucking, and dressing those fattened chickens, that have a sufficiently industrial character that they can qualify as processing. *See Ash Grove*, 306 Neb. at 972 (citing *E. Tex. Motor Freight Lines, Inc. v. Frozen Food Exp.*, 351 U.S. 49, 53–54 (1956)). No one can deny that a farmer or rancher will likely obtain a higher price for fattened livestock. So, in a very general sense, feeding facilities make livestock more marketable. But that contribution to marketability is inherently agricultural. As such, it is not "processing" as that term is employed in the State Electrical Act.

Furthermore, although fattened livestock are certainly an agricultural output, they are still in many ways akin to a raw material. Just as the end users in *Ash Grove* desired (and ultimately put to productive use) aggregate sand and gravel rather than raw lake slurry, *see Ash Grove*, 304 Neb. at 949–51, end users of livestock eat meat (beef, chicken, pork, etc.), not the entire animal from which that meat is taken. That is why the United States Supreme Court has said that "the removal of its feathers and entrails" made a chicken "ready for market" and described doing so as "processing." *E. Tex. Motor Freight*, 351 U.S. at 54. Ultimately then, processing happens *to* agricultural outputs (in the parlance of the Electric Act, "agricultural ... products"). It does not encompass the cultivation of those outputs (that is, agriculture) in the first instance.

B.

Having concluded that poultry feeding facilities are not "industrial" installations, we must determine if they are "commercial" (as that term is defined by the State Electrical Act) instead. We conclude they are not.

Applicability of the State Electrical Act to Poultry Feeder Buildings and Similar Structures

The Electrical Act defines a "commercial installation" as "an installation intended for commerce, but dos not include a residential installation." Neb. Rev. Stat. § 81-2102(6). Although "commerce" is sometimes understood in a grandiose fashion—essentially as a generic term for "business activity" generally, *see, e.g., Wickard v. Filburn*, 317 U.S. 111 (1942)[10]—its plain and ordinary meaning is more modest. Commerce refers to "the buying and selling of goods, esp. on a large scale." *Commerce*, American Heritage at 297; Webster's II at 225 (same).

This understanding is not new. "At the time the [federal] Constitution was ratified, 'commerce' consisted of selling, buying, and bartering, as well as transporting for these purposes." *United States v. Lopez*, 514 U.S. 549, 585

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[10] *See* Grant S. Nelson & Robert J. Pushaw, Jr., *Rethinking the Commerce Clause: Applying First Principles to Uphold Federal Commercial Regulations but Preserve State Control over Social Issues*, 85 Iowa L. Rev. 1, 14–19 (1999) (collecting authority suggesting that "commerce" includes "all gainful activities" and thus covers "subjects as diverse as trade, navigation, agriculture, manufacturing, industry, mining, fisheries, building, employment, wages, prices, banking, insurance, accounting, bankruptcy, business associations, securities, and bills of exchange"); *see also* Robert J. Pushaw, Jr., *The Original "Market" Understanding of the Commerce Clause: Insights from Early Federal Government Practice and Precedent*, 48 B.Y.U. L. Rev. 535 (2022); William Winslow Crosskey, *Politics and the Constitution in the History of the United States* (1953). The Nelson and Pushaw position (which is not unique to them) has been the subject of scholarly critique. *See, e.g.*, Randy E. Barnett, *The Original Meaning of the Commerce Clause*, 68 U. Chi. L. Rev. 101, 104 (2001) ("While I agree with much in Nelson and Pushaw's nuanced article, I will present evidence here that strongly indicates that they, [and scholars espousing a similar belief] are wrong with respect to the original meaning of the term 'commerce'"); *see also* Robert G. Natelson, *The Legal Meaning of "Commerce" in the Commerce Clause*, 80 St. John's L. Rev. 789, 793–94, 805–830 (2006); Randy E. Barnett, *New Evidence of the Original Meaning of the Commerce Clause*, 55 Ark. L. Rev. 847, 851, 856–862 (2003).

(1995) (Thomas, J., concurring). It was most frequently used to characterize *a portion* of the nation's productive economic activity rather than being a catch-all term for *all of it*. *See* Randy E. Barnett, *The Original Meaning of the Commerce Clause*, 68 U. Chi. L. Rev. 101, 104–05, 112–125 (2001).[11] And, as the contemporary dictionaries cited above indicate, the same meaning prevailed in 1993, the year the Legislature added a definition of "commercial installation" to the Electrical Act.[12]

Thus, properly understood, commerce is not synonymous with "business generally." *Lopez*, 514 U.S at 587 (Thomas, J., concurring). There is a reason Alexander Hamilton, writing in the Federalist Papers, "repeatedly treated commerce, agriculture, and manufacturing as three separate endeavors." *Id.* at 586–87 (citing Federalist Nos. 12, 21, and 36). "Agriculture and manufacturing involve the production of goods; commerce encompasses traffic in such articles." *Id.* at 587. The term "commerce," therefore, does not—at least not frequently or ordinarily—

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[11] *See also, e.g.*, Richard A. Epstein, *The Proper Scope of the Commerce Power*, 73 Va. L. Rev. 1387, 1389 (1987) ("More generally, the idea of commerce seems closer to the idea of 'trade' than to other economic activities. It is in just this sense that the term was used in ordinary discourse at the time of the founding."); Natelson, 80 St. John's L. Rev. at 805–06 ("In legal discourse the term [commerce] was almost always a synonym for exchange, traffic, or intercourse. When used economically, it referred to mercantile activities: buying, selling, and certain closely-related conduct, such as navigation and commercial finance. It very rarely encompassed other gainful economic activities, and I found no clear case of it encompassing all gainful economic activities.").

[12] "It is a fundamental canon of statutory construction that words generally should be interpreted as taking their ordinary meaning at the time the Legislature enacted the statute." *State v. Godek*, 312 Neb. 1004, 1012 (2022).

encompass agriculture and manufacturing.[13] It is instead used in "contradistinction" to those categories. *Id.* at 586.

Nor does selling into a marketplace make something "commercial" in nature. To conclude otherwise would collapse these categories into one, rather than allow them to retain the distinctions that plain language, history, and common sense dictate. After all, many (if not most) farms raise chickens or other livestock to sell into the marketplace. Yet our language—and law—has treated "agriculture" separately from "commerce."

Armed with this understanding, it is not hard to conclude that poultry feeding facilities are not "commercial installations." As discussed above, raising livestock is a quintessentially agricultural activity. *See* pp. 8–11, *supra*. Thus, most livestock feeding facilities—and certainly those for which feeding animals to fatten them is their primary purpose[14]—are agricultural, rather than commercial in

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[13] The fact that "commerce" *can* be understood to sweep broadly, *see, e.g.*, n.10, *supra*, does not mean it *must* be understood that way. "[A] statute's meaning does not always turn ... on the broadest imaginable definitions of its component words." *Epic Sys. Corp. v. Lewis*, 584 U.S. 497, 523 (2018) (quotation omitted). That is especially true in circumstances, like here, where affording a term a broad sweep would threaten to render related statutory provisions superfluous or otherwise meaningless.

[14] We recognize that there may be some facilities where livestock are kept (and incidentally fed) where feeding is not the primary purpose. *See, e.g.*, Internal Revenue Service, Revenue Ruling 60-115, 1960-1 C.B. 396, 1960 WL 12755 at *2 (Jan. 1, 1960) ("[T]he mere caring for, feeding and watering of livestock incidental to holding it for immediate sale, such as at an auction sales ring, is not sufficient by itself to justify the classification of the area as a 'farm.'"). Such facilities may lack the inherently agricultural character needed to qualify as "farm property" under the terms of the State Electrical Act. That said, there can be little doubt that in circumstances where "livestock is held, fed and cared for over a

nature. We stress that does not mean *all* structures situated on farm property (livestock-related or otherwise) are exempt from the Electrical Act. Warehouses and waystations, for instance, as well as sorting or transportation nodes or depots, likely fall within the definition of "commercial installation," properly understood. A structure is not exempt from the Act simply by virtue of being located on or proximate to a farm. But when a structure has an indelible and undeniably *agricultural nature*, as many (and likely most)[15] feeding livestock facilities will, it is the sort of "farm property" that is expressly exempted from the Act's sweep.

II.

For the reasons outlined above, we believe our prior opinion, Opinion 99-024, does not reflect the best understanding of Nebraska law. Of course, an opinion of this office is "not to be regarded as legal precedent" nor does it have the "character" of "a judicial decision," *State ex rel. Peterson v. Shively*, 310 Neb. 1, 10 (2021), so we are neither bound by our prior opinion nor do we need to consider application of *stare decisis*.[16] That said, having

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period of time necessary to make a substantial weight increase, the area where the livestock is held should be regraded as being a 'farm.'" *Id.*; *see also* Internal Revenue Service, Revenue Ruling 54-310, 1954-2 C.B. 264, 1954 WL 8476 at *2 (Jan. 1, 1954) ("Any plot of ground or other area used primarily for the raising of poultry (that is, an establishment where poultry is held, fed, and cared for over a sufficiently extended period of time to make an appreciable weight increase or to meet standard market specifications) is considered a poultry 'farm.'").

[15] *But see* n.14, *supra*.

[16] Although we are not *bound* to the prior opinions of this office, we nevertheless believe our previous determinations are "entitled to substantial weight" and should be "respectfully considered," *see Peterson*, 310 Neb. at 10, rather than idly discarded. Here, the brevity of the prior opinion, as well as the impact of the

carefully considered the prior opinion and the authorities discussed above, we believe it appropriate to substitute the analysis set forth above in place of Opinion 99-024.

Raising livestock is an inherently agricultural activity. Accordingly, most poultry feeder buildings and similarly situated livestock feeding facilities are agricultural, rather than commercial or industrial in their nature. For purposes of the State Electrical Act, buildings with an inherently agricultural nature are non-industrial, non-commercial "farm property." And farm property that is neither industrial nor commercial is exempt from the Act. As discussed above, most poultry feeder buildings will not qualify as industrial or commercial installations. We therefore conclude that that "[n]othing in the State Electrical Act" applies to such buildings. Neb. Rev. Stat. § 81-2121. That said, we note that this opinion takes no stance on whether poultry feeder buildings *should* be covered the Electrical Act. That is a policy question reserved to the Legislature. And as the Legislature has written the current Act, poultry feeder buildings fall outside its parameters.

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guidance provided by subsequent Supreme Court decisions, most notably *Ash Grove*, explain our willingness to reverse course.