



One Hundred First Legislature - Second Session - 2010
Introducer's Statement of Intent
LB 879

Chairperson: Abbie Cornett
Committee: Revenue
Date of Hearing: January 21, 2010

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 879 is introduced on behalf of the Nebraska Department of Revenue and is the department's annual bill designed to strengthen or enhance various statutes governing tax administration and enforcement.

LB 879 would allow the Nebraska Department of Motor Vehicles and the Nebraska Department of Revenue to enter into agreements to disclose certain information to the Department of Revenue to assist it in carrying out its duties; allow the Nebraska Department of Revenue and the Nebraska Department of Labor to publish a list delinquent taxpayers who owe taxes or fees, including interest, penalties, and costs, in excess of \$20,000 for which a notice of lien has been filed in accordance with the Uniform State Tax Lien Registration and Enforcement Act and allow the list to be posted on the web site of either department; exempt from statutory rules governing confidentiality of certain information—including confidentiality of tax return information—the disclosure of information to the Nebraska Department of Labor necessary for the administration of the Employment Security Law and the Contractor Registration Act; create an additional penalty for non-filers of withholding tax; authorize the Tax Commissioner to abate interest on motor fuel tax payments; simplify sales and use tax refunds for purchases made by contractors under the Nebraska Advantage Act; incorporate amendments made to the Streamlined Sales and Use Tax Agreement through December 31, 2009; conform various administrative deadlines to the Administrative Procedures Act; and change the source of funding compensation for assistants and expenses of the Office of the State Athletic Commissioner.

Principal Introducer: _____
Senator Abbie Cornett