

AMENDMENTS TO LB851

Introduced by Mello

1           1. Insert the following new section:

2           Sec. 4. Section 77-367, Revised Statutes Cumulative  
3 Supplement, 2012, is amended to read:

4           77-367 (1) The Department of Revenue may contract to  
5 procure products and services to develop, deploy, or administer  
6 systems or programs which identify nonfilers of returns,  
7 underreporters, or nonpayers of taxes administered by the  
8 department or improper or fraudulent payments made through programs  
9 administered by the department. The department shall enter into  
10 at least one such contract by October 31, 2014, and such contract  
11 shall be for the purposes of identifying nonfilers of returns with  
12 a tax liability in any amount and underreporters and nonpayers of  
13 taxes with an outstanding tax liability of at least five thousand  
14 dollars. Fees for services, reimbursements, costs incurred by the  
15 department, or other remuneration may be funded from the amount of  
16 tax, penalty, interest, or other recovery actually collected and  
17 shall be paid only after the amount is collected. The Legislature  
18 intends to appropriate an amount from the tax, penalty, interest,  
19 and other recovery actually collected, not to exceed the amount  
20 collected, which is sufficient to pay for services, reimbursements,  
21 costs incurred by the department, or other remuneration pursuant to  
22 this section. Vendors entering into a contract with the department  
23 pursuant to this section are subject to the requirements and

1      penalties of the confidentiality laws of this state regarding tax  
2      information.

3               (2) Ten percent of all proceeds received during each  
4      calendar year due to the contracts entered into pursuant to this  
5      section shall be deposited in the Department of Revenue Enforcement  
6      Fund for purposes of identifying nonfilers, underreporters,  
7      nonpayers, and improper or fraudulent payments.

8               (3) The Tax Commissioner shall submit electronically an  
9      annual report to the Revenue Committee of the Legislature and  
10     Appropriations Committee of the Legislature on the amount of  
11     dollars generated during the previous fiscal year pursuant to this  
12     section.

13               2. Rerumber the remaining sections and correct internal  
14     references accordingly.

15               3. Correct the operative date and repealer sections so  
16     that the section added by this amendment becomes operative three  
17     calendar months after the adjournment of this legislative session.