

LEGISLATURE OF NEBRASKA
ONE HUNDRED THIRD LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 429

Introduced by Crawford, 45; Avery, 28; Mello, 5.

Read first time January 22, 2013

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to the Taxpayer Transparency Act; to amend
2 sections 84-602 and 84-602.02, Revised Statutes
3 Cumulative Supplement, 2012; to require disclosure of
4 state contracts as prescribed; to harmonize provisions;
5 and to repeal the original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 84-602, Revised Statutes Cumulative
2 Supplement, 2012, is amended to read:

3 84-602 It shall be the duty of the State Treasurer:

4 (1) To receive and keep all money of the state not
5 expressly required to be received and kept by some other person;

6 (2) To disburse the public money upon warrants drawn upon
7 the state treasury according to law and not otherwise;

8 (3) To keep a just, true, and comprehensive account of
9 all money received and disbursed;

10 (4) To keep a just account with each fund, and each head
11 of appropriation made by law, and the warrants drawn against them;

12 (5) To render a full statement to the Department of
13 Administrative Services of all money received by him or her from
14 whatever source, and if on account of revenue, for what year; of all
15 penalties and interest on delinquent taxes reported or accounted for
16 to him or her, and of all disbursements of public funds; with a list,
17 in numerical order, of all warrants redeemed, the name of the payee,
18 amount, interest, and total amount allowed thereon, and with the
19 amount of the balance of the several funds unexpended; which
20 statement shall be made on the first day of December, March, June,
21 and September, and more often if required;

22 (6) To report electronically to the Legislature as soon
23 as practicable, but within ten days after the commencement of each
24 regular session, a detailed statement of the condition of the
25 treasury and its operations for the preceding fiscal year;

1 (7) To give information electronically to the
2 Legislature, whenever required, upon any subject connected with the
3 treasury or touching any duty of his or her office;

4 (8) To account for, and pay over, all money received by
5 him or her as such treasurer, to his or her successor in office, and
6 deliver all books, vouchers, and effects of office to him or her; and
7 such successor shall receipt therefor. In accounting for and paying
8 over such money the treasurer shall not be held liable on account of
9 any loss occasioned by any investment, when such investment shall
10 have been made pursuant to the direction of the state investment
11 officer; and

12 (9) To develop and maintain a single, searchable web site
13 with information on state tax receipts, ~~and~~ expenditures, and
14 contracts which is accessible by the public at no cost to access as
15 provided in section 84-602.02. The web site shall be hosted on a
16 server owned and operated by the State of Nebraska or approved by the
17 Chief Information Officer. The naming convention for the web site
18 shall identify the web site as a state government web site. The web
19 site shall not include the treasurer's name, the treasurer's image,
20 the treasurer's seal, or a welcome message.

21 Sec. 2. Section 84-602.02, Revised Statutes Cumulative
22 Supplement, 2012, is amended to read:

23 84-602.02 (1)(a) Not later than January 1, 2010, the web
24 site established, developed, and maintained by the State Treasurer
25 pursuant to subdivision (9) of section 84-602 shall provide such

1 information as will document the sources of all tax receipts and the
2 expenditure of state funds by all agencies, boards, commissions, and
3 departments of the state.

4 (b) The State Treasurer shall, in appropriate detail,
5 cause to be published on the web site:

6 (i) The identity, principal location, and amount of funds
7 received or expended by the State of Nebraska and all of its
8 agencies, boards, commissions, and departments;

9 (ii) The funding or expending agency, board, commission,
10 or department;

11 (iii) The budget program source;

12 (iv) The amount, date, purpose, and recipient of all
13 disbursed funds; and

14 (v) Such other relevant information as will further the
15 intent of enhancing the transparency of state government financial
16 operations to its citizens and taxpayers. The web site shall include
17 data for fiscal year 2008-09 and each fiscal year thereafter.

18 (2) Beginning July 1, 2010, the data shall be available
19 on the web site no later than thirty days after the end of the
20 preceding fiscal year.

21 (3) Beginning January 1, 2014, the web site described in
22 this section shall include a link to the web site of the Department
23 of Administrative Services, upon which shall be published a copy of
24 each contract or subcontract that is a basis for an expenditure of
25 state funds, including any documents incorporated by reference in the

1 contract or subcontract. All agencies, boards, commissions, and
2 departments of the state shall provide to the Department of
3 Administrative Services, in electronic form, copies of such contracts
4 and subcontracts. The Department of Administrative Services shall
5 publish such contracts and subcontracts on the department's web site
6 in a format that is searchable by vendor, by agency, board,
7 commission, or department, and by dollar amount.

8 (4) All agencies, boards, commissions, and departments of
9 the state shall provide to the State Treasurer, at such times and in
10 such form as designated by the State Treasurer, such information as
11 is necessary to accomplish the purposes of the Taxpayer Transparency
12 Act.

13 (5) Nothing in this ~~subsection~~section requires the
14 disclosure of information which is considered confidential under
15 state or federal law or is not a public record under section
16 84-712.05.

17 ~~(3)(a)~~(6)(a) For purposes of this section, expenditure
18 of state funds means all expenditures of appropriated or
19 nonappropriated funds by an agency, board, commission, or department
20 of the state from the state treasury in forms including, but not
21 limited to:

- 22 (i) Grants;
- 23 (ii) Contracts;
- 24 (iii) Subcontracts;
- 25 (iv) State aid to political subdivisions; and

1 (v) Tax refunds or credits that may be disclosed pursuant
2 to the Nebraska Advantage Act, the Nebraska Advantage Microenterprise
3 Tax Credit Act, the Nebraska Advantage Research and Development Act,
4 or the Nebraska Advantage Rural Development Act.

5 (b) Expenditure of state funds does not include the
6 transfer of funds between two agencies, boards, commissions, or
7 departments of the state or payments of state or federal assistance
8 to an individual.

9 Sec. 3. Original sections 84-602 and 84-602.02, Revised
10 Statutes Cumulative Supplement, 2012, are repealed.