

ONE HUNDRED THIRD LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 165

Introduced by Mello, 5.

PURPOSE: The purpose of this resolution is to study issues surrounding tax settlements. This study shall include, but not be limited to, an examination of the following issues:

(1) Current statutes and Department of Revenue rules and regulations governing tax settlements;

(2) Policies and procedures within the Department of Revenue in determining whether to settle tax cases; and

(3) Implementation of Laws 2011, LB 642, which allows the Department of Revenue to contract with private vendors to help enforce existing tax laws.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED THIRD LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.