

**ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026**  
**COMMITTEE STATEMENT**  
**LB1110**

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**Hearing Date:** Friday February 06, 2026  
**Committee On:** Revenue  
**Introducer:** von Gillern  
**One Liner:** Change provisions related to the distribution of certain tax revenue, confidentiality of shared information, contracts between the Tax Commissioner and collection agencies, and the collection and enforcement of delinquent income tax claims and provide for fees

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

<b>Aye:</b>	7	Senators von Gillern, Bostar, Ibach, Jacobson, Kauth, Murman, Sorrentino
<b>Nay:</b>		
<b>Absent:</b>		
<b>Present Not Voting:</b>	1	Senator Dungan

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**Testimony:**

<b>Proponents:</b> Senator R. Brad von Gillern James Kamm	<b>Representing:</b> Opening Presenter Department of Revenue
<b>Opponents:</b>	<b>Representing:</b>
<b>Neutral:</b>	<b>Representing:</b>

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 1110 amends the Nebraska Revised Statutes to expand the allowable functions of the Department of Revenue Enforcement Fund to any functions and activities of the Tax Commissioner; redirects certain funds into the Department of Revenue Enforcement Fund; and provides for the provision of certain information between the Department of Health and Human Services and the Department of Revenue.

Section 1. Creates a new statute allowing the Department of Health and Human Services and the Department of Revenue to transmit confidential information between each agency for the purposes of administering laws under the jurisdiction of those agencies; and provides that such transmission can be done notwithstanding any other laws to the contrary.

Section 2. Creates a new statute allowing for the imposition of a collection fee of twenty-five dollars (\$25.00) or ten percent (10%) of the tax liability amount and the actual costs of collection in addition to delinquent taxes; adds a fee



of twenty-five dollars (\$25.00) or ten percent (10%) of all assessments and notices of deficiency; adds a twenty-five dollar (\$25.00) fee to waivers of interest or penalty; adds a twenty-five (\$25.00) fee to a request for a certificate of no tax; adds a forty dollar (\$40.00) fee for requesting a redetermination of demand for payment or notice of deficiency and the capability to request a waiver due to indigency; provides that fees and costs collected are remitted to the State Treasurer for credit to the Department of Revenue Enforcement Fund; and establishes a yearly escalator for such fees and costs to be tied to the Consumer Price Index.

Section 3. Amends Neb. Rev. Stat. § 9-1,101 to eliminate a provision providing that lottery, raffle, pickle card, and bingo taxes transferred to the Charitable Gaming Division be used by the division for enforcement of the Mechanical Amusement Device Tax Act.

Section 4. Amends Neb. Rev. Stat. § 77-367 to eliminate a provision requiring monies transferred to the Department of Revenue Enforcement Fund be used for identifying nonfilers, underreporters, nonpayers, and improper or fraudulent payments.

Section 5. Amends Neb. Rev. Stat. § 77-377.01 to remove a requirement that funds be spent on litigation only done at the collection agency's expense.

Section 6. Amends Neb. Rev. Stat. § 77-377.02 to add an additional provision that if, when a delinquent tax claim is given to a collection agency for collection, a portion of the fees and costs, up to fifty percent (50%) of the claim balance, shall be added to the amount that's owed. Such fees are to be remitted in the same manner as the taxes collected.

Section 7. Amends Neb. Rev. Stat. § 77-3,109 to add a provision requiring all funds raised in charging for publications of the Department of Revenue be remitted to the State Treasurer for credit to the Department of Revenue Enforcement Fund.

Section 8. Amends Neb. Rev. Stat. § 77-3,118 to add a provision requiring all funds raised in charging for nonconfidential listings by the Department of Revenue be remitted to the State Treasurer for credit to the Department of Revenue Enforcement Fund.

Section 9. Amends Neb. Rev. Stat. § 77-27,107 to add a provision to allow the Tax Commissioner to register a claim for delinquent taxes in the Lancaster County District Court in the same manner as a foreign judgment.

Section 10. Amends Neb. Rev. Stat. § 77-3012 to change the allocation of twenty percent (20%) of the funds collected on mechanical device fees from the Charitable Gaming Operations Fund to the Department of Revenue Enforcement Fund.

Section 11. Amends Neb. Rev. Stat. § 77-4025 to transfer all monies credited to the Tobacco Products Administration Cash Fund to the Department of Revenue Enforcement Fund; amends further to provide for costs of the Tobacco Products Tax Act and all credits and refunds to be paid out of the Department of Revenue Enforcement Fund; and harmonizes provisions to these changes.

Section 12. Amends Neb. Rev. Stat. § 77-5601 to eliminate a provision that ten percent (10%) of certain contract proceeds be directed to the Department of Revenue Enforcement Fund; adds a provision to allow monies in such fund to be used for administration and enforcement of activities and functions of the Tax Commissioner; and harmonizes other provisions with these changes.

Section 13. Operative Date of July 1, 2026.



Section 14. Repealer.

Section 15. Emergency Clause.

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R. Brad von Gillern, Chairperson

