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SENATOR CARPENTER: 1967, that's three, that's almost six years. If the ratio in '73 as the same as it was then. In that period of time six years, you've only probably been auditing 1,500 accounts over a period of six years. That is problematical. I'm using that figure based upon what has happened in 1973. Now with this amendment it sets forth 250,000 to beef-up the staff in order to get a sufficient number of qualified people in the area of the accountability of the sales tax. It doesn't require a CPA, it doesn't even require someone who can read the law after they have been instructed by a course by the department to go out with average accountability and can do that. Now in the area of the income tax, which is at least as important. In the corporation tax in the state of Nebraska, we have 24,000 corporations. Domesticated in Nebraska. And in 1973, only 483 of them were audited. Now, you must realize that the income tax of the corporations have no off setting factors with the federal government who audits for the states. All the income taxes of the individual. In other words, the federal government relieves the state of any responsibility in the auditing of the individual income tax because they do it for us, and when they find a discrepancy irrespective of the cause or the matter which it was done. They advise the state of Nebraska. IN that case as I understand. Last year they did contact the state, in those areas of 38,64 times in relationship to the 24,000 taxpayers on the individual basis as the returns being incorrect. Now in the income tax for example in the multi-states compacts, and that's in the way which the state of Nebraska joins in with other states throughout the nation for a common purpose of attempting to hold down the auditing of corporation whose gross income is over ten million dollars a year. Now in Nebraska we have in that category over a thousand corporations which are located outside of the state of Nebraska in which for the most part they rely on the multi-state compact to do the auditing for us. And out of a thousand only 15 to 20 were audited in 1973. Now we are talking about corporations of all sizes. Those corporations which have in the state a number of branches of all kinds and all kinds of operations. And by their very size. And by the knowledge that the state of Nebraska does not audit their returns on foreign corporations, they get pretty loose, because they don't care whether Nebraska gets it's share of the income tax or Illinois does. But it does make a difference to me, and as far as this state is concerned. And we ought to get that which is due us. Now in the other area, for example, of Nebraska corporations, which as I recall if I'm right here, there are about a thousand. With more than ten million dollars worth of sales, and of that amount 483...no there's 24,000 corporations in the state of Nebraska. Without any limitation of identification as to gross dollars of volume sales. Of the 24,000 Nebraska corporations in the year of 1973 only 483 were audited. Out of 24,000 only 483 had been audited. Now let me ask you people turning in a return for a corporation, how alert and what do you do in the area of taking advantage of all the breaks which may preclude the state from getting what is actually due it. If you realize nobody is ever going to audit you. And I've been trying to get this thing changed for a number of years, and I get no favorable reaction from anybody in the department. Because it costs money. It costs effort. And they have to set up class of instructions to those who they might employ. And being frank this is a hell of a way to run a state government. Particularly when this state is being starved from income which could be