

March 15, 1982

LB 890A

SENATOR VICKERS: Mr. President and members, LB 890 is the bill that would instigate a penalty on those people who after one notice from the Department of Revenue fail to fill in the information regarding school district that they resided in and we discussed that both on General File and Select File. There is an appropriation requirement for that for the simple fact that the Department of Revenue has to change their computer to kick out those returns that come in with the information not filled out. Also there would be an appropriation for the notices that they would have to then send out to those returns that were kicked out. Recognizing at the same time that I don't have the A bill in front of me at this present time, but there is also the possibility of income from the \$20 penalty that would be assessed on those individuals that after the first notice still fail to fulfill the requirements. So in the end, I guess it would seem to me that probably it would come out a wash especially after the bill had been in operation a year or two because of the original cost of switching over the computer the original A bill is I think about \$14,000 higher for that particular purpose. So with that simple explanation, Mr. Chairman, unless there are questions I would move the advancement of LB 890A.

SENATOR CLARK: On the advancement, Senator Stoney.

SENATOR STONEY: Mr. President, a question of Senator Vickers if he would respond please.

SENATOR VICKERS: Certainly.

SENATOR STONEY: Senator Vickers, I guess this question relates more to 890 than it does to 890A but it seems appropriate to ask it now. Is there no way that administratively what you are attempting to accomplish could be done without the imposition of a fine and our having to go to the expense of collecting those fines. In other words, isn't there a tab on this form that would have pertinent information that could include the school district also?

SENATOR VICKERS: There is a box on the form right now as you are possibly aware, Senator Stoney, and it is my understanding that about six years ago or in that vicinity the Legislature determined that they would like to have this information based on school districts as to where the revenue was coming from as far as income was concerned. Ever since then that information has been on the forms but the fact of the matter is there is a large number of forms that do not have that information filled out and the Department of Revenue tells me that there is no means that they have to