



**Hundredth Legislature - First Session - 2007**  
**Introducer's Statement of Intent**  
**LB 223**

---

**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** January 18, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 223 is the annual bill from the Department of Revenue to enhance the administration and enforcement of the tax laws of this state. This year, the bill deals largely with three areas: 1) Streamlined Sales and Use Tax Agreement compliance, 2) clarifying and changing provisions of the incentive acts, and 3) withholding enforcement including access to information required by federal law. Among the incentive act changes is a provision disallowing or recapturing incentives for the wages paid to employees who have been deported by the I.N.S.

**Principal Introducer:**

\_\_\_\_\_  
**Ray Janssen, Chairperson**  
**Committee on Revenue**