

E AND R AMENDMENTS TO LB 16

Introduced by Enrollment and Review Committee: Nordquist, 7,  
Chairperson

1           1. Strike the original sections and all amendments  
2 thereto and insert the following new sections:

3           Section 1. The establishment of the web site under  
4 section 50-401.01 shall be known and may be cited as the Taxpayer  
5 Transparency Act.

6           Sec. 2. Section 50-401.01, Revised Statutes Cumulative  
7 Supplement, 2008, is amended to read:

8           50-401.01 (1) The Legislative Council shall have an  
9 executive board, to be known as the Executive Board of the  
10 Legislative Council, which shall consist of a chairperson, a  
11 vice-chairperson, and six members of the Legislature, to be chosen  
12 by the Legislature at the commencement of each regular session of  
13 the Legislature when the speaker is chosen, and the Speaker of  
14 the Legislature. The Legislature at large shall elect two of its  
15 members from legislative districts Nos. 1, 2, 15, 21 to 30, 32,  
16 34, and 46, two from legislative districts Nos. 3 to 14, 18, 20,  
17 31, 39, and 45, and two from legislative districts Nos. 16, 17,  
18 19, 33, 35 to 38, 40 to 44, and 47 to 49. The Chairperson of the  
19 Committee on Appropriations shall serve as a nonvoting ex officio  
20 member of the executive board whenever the board is considering  
21 fiscal administration.

22           (2) The executive board shall:

23           (a) Supervise all services and service personnel of the

1 Legislature and may employ and fix compensation and other terms of  
2 employment for such personnel as may be needed to carry out the  
3 intent and activities of the Legislature or of the board, unless  
4 otherwise directed by the Legislature, including the adoption of  
5 policies by the executive board which permit (i) the purchasing  
6 of an annuity for an employee who retires or (ii) the crediting  
7 of amounts to an employee's deferred compensation account under  
8 section 84-1504. The payments to or on behalf of an employee may be  
9 staggered to comply with other law; ~~and~~

10 (b) Appoint persons to fill the positions of Legislative  
11 Fiscal Analyst, Director of Research, Revisor of Statutes, and  
12 Legislative Auditor. The persons appointed to these positions shall  
13 have training and experience as determined by the executive board  
14 and shall serve at the pleasure of the executive board. The  
15 Legislative Performance Audit Committee shall recommend the person  
16 to be appointed Legislative Auditor. Their respective salaries  
17 shall be set by the executive board; ~~and-~~

18 (c) (i) By August 1, 2010, develop a single, searchable  
19 web site which is accessible by the public at no cost to access.  
20 The web site shall be hosted on a server owned and operated by  
21 the State of Nebraska or approved by the Chief Information Officer.  
22 The naming convention for the web site shall identify the web site  
23 as a state government web site. All content and information to  
24 be provided shall be subject to the review and approval by the  
25 executive board and shall document the sources of all tax receipts  
26 and the expenditure of state funds by all agencies, boards,  
27 commissions, and departments of the state. The duty to compile

1 and maintain the content and information on the web site developed  
2 pursuant to this section shall, at the discretion of the executive  
3 board, be assigned to the Clerk of the Legislature or to the State  
4 Treasurer if the State Treasurer agrees to perform all the duties  
5 of this subdivision. If the provision allowing assignment of such  
6 duties to the State Treasurer is deemed to be unconstitutional,  
7 then the provision allowing assignment of such duties to the Clerk  
8 of the Legislature shall be deemed severable and survive and such  
9 duties shall be assigned to and performed by the Clerk of the  
10 Legislature. The executive board shall determine the appropriate  
11 level of detail to be published in the web site for each of the  
12 following:

13 (A) The identity, principal location, and amount of funds  
14 received or expended;

15 (B) The funding or expending agency, board, commission,  
16 or department;

17 (C) The budget program source;

18 (D) The amount, date, purpose, and recipient of all  
19 disbursed funds; and

20 (E) Other relevant information.

21 (ii) The web site shall include data for fiscal year  
22 2008-09 and each fiscal year thereafter. Beginning July 1, 2010,  
23 the data shall be available on the web site no later than thirty  
24 days after the end of the preceding fiscal year.

25 (iii) All agencies, boards, commissions, and departments  
26 of the state shall provide to the executive board, at such times  
27 and in such form as designated by the executive board, such

1 information as is necessary to accomplish the purposes of the  
2 Taxpayer Transparency Act.

3 (iv) Nothing in this subdivision requires the disclosure  
4 of information which is considered confidential under state or  
5 federal law or is not a public record under section 84-712.05.

6 (v) For purposes of this subdivision, expenditure  
7 of state funds means all expenditures of appropriated or  
8 nonappropriated funds by an agency, board, commission, or  
9 department of the state from the state treasury in forms including,  
10 but not limited to:

11 (A) Grants;

12 (B) Contracts;

13 (C) Subcontracts;

14 (D) State aid to political subdivisions; and

15 (E) Tax refunds or credits that may be disclosed  
16 pursuant to the Nebraska Advantage Act, the Nebraska Advantage  
17 Microenterprise Tax Credit Act, the Nebraska Advantage Research and  
18 Development Act, or the Nebraska Advantage Rural Development Act.

19 (vi) Expenditure of state funds does not include the  
20 transfer of funds between two agencies, boards, commissions, or  
21 departments of the state or payments of state or federal assistance  
22 to an individual.

23 (3) Notwithstanding any other provision of law, the  
24 executive board may contract to obtain legal, auditing, accounting,  
25 actuarial, or other professional services or advice for or on  
26 behalf of the executive board, the Legislative Council, the  
27 Legislature, or any member of the Legislature. The providers

1 of such services or advice shall meet or exceed the minimum  
2 professional standards or requirements established or specified by  
3 their respective professional organizations or licensing entities  
4 or by federal law. Such contracts, the deliberations of the  
5 executive board with respect to such contracts, and the work  
6 product resulting from such contracts shall not be subject to  
7 review or approval by any other entity of state government.

8 Sec. 3. Section 50-1304, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10 50-1304 (1) All agencies, boards, commissions, and  
11 departments of the state shall furnish such information, reports,  
12 aid, services, and assistance as may be requested by any standing  
13 committee of the Legislature or the Executive Board of the  
14 Legislative Council in the performance of its duties.

15 (2) The Government, Military and Veterans Affairs  
16 Committee of the Legislature shall use its staff and may  
17 also request assistance from the Director of Research of the  
18 Legislature, the Legislative Fiscal Analyst, or any other division  
19 within the Legislature as may be necessary in the performance of  
20 the duties set forth in sections 50-1301 to 50-1304.

21 Sec. 4. Section 84-602, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 84-602 It shall be the duty of the State Treasurer:

24 (1) To receive and keep all money of the state not  
25 expressly required to be received and kept by some other person;

26 (2) To disburse the public money upon warrants drawn upon  
27 the state treasury according to law, and not otherwise;

1           (3) To keep a just, true, and comprehensive account of  
2 all money received and disbursed;

3           (4) To keep a just account with each fund, and each head  
4 of appropriation made by law, and the warrants drawn against them;

5           (5) To render a full statement to the Department of  
6 Administrative Services, of all money received by him or her from  
7 whatever source, and if on account of revenue, for what year;  
8 of all penalties and interest on delinquent taxes reported or  
9 accounted for to him or her, and of all disbursements of public  
10 funds; with a list, in numerical order, of all warrants redeemed,  
11 the name of the payee, amount, interest, and total amount allowed  
12 thereon, and with the amount of the balance of the several funds  
13 unexpended; which statement shall be made on the first day of  
14 December, March, June, and September, and more often if required;

15           (6) To report to the Legislature as soon as practicable,  
16 but within ten days after the commencement of each regular session,  
17 a detailed statement of the condition of the treasury, and its  
18 operations for the preceding fiscal year;

19           (7) To give information in writing to the Legislature,  
20 whenever required, upon any subject connected with the treasury or  
21 touching any duty of his or her office; and

22           (8) To account for, and pay over, all money received by  
23 him or her as such treasurer, to his or her successor in office,  
24 and deliver all books, vouchers, and effects of office to him or  
25 her; and such successor shall receipt therefor. In accounting for  
26 and paying over such money the treasurer shall not be held liable  
27 on account of any loss occasioned by any investment, when such

1 investment shall have been made pursuant to the direction of the  
2 state investment officer; ~~and-~~

3 (9) To compile and maintain the content and information  
4 on the web site developed by the Executive Board of the Legislative  
5 Council pursuant to section 50-401.01 if the State Treasurer is  
6 designated by the executive board to carry out such duties and he  
7 or she agrees to discharge such duties.

8 Sec. 5. Original sections 50-1304 and 84-602, Reissue  
9 Revised Statutes of Nebraska, and section 50-401.01, Revised  
10 Statutes Cumulative Supplement, 2008, are repealed.

11 2. On page 1, strike beginning with "section" in line  
12 1 through line 4 and insert "sections 50-1304 and 84-602,  
13 Reissue Revised Statutes of Nebraska, and section 50-401.01,  
14 Revised Statutes Cumulative Supplement, 2008; to provide for the  
15 establishment of a web site known as the Taxpayer Transparency Act;  
16 to require information to be provided; to provide powers and duties  
17 for the State Treasurer; and to repeal the original sections."