

**ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009**  
**COMMITTEE STATEMENT (CORRECTED)**  
**LB162**

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**Hearing Date:** Friday February 06, 2009  
**Committee On:** Revenue  
**Introducer:** Cornett  
**One Liner:** Change provisions relating to contractor registration and income tax withholding

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 8 Senators Adams, Cornett, Dierks, Friend, Louden, Utter, Hadley, White  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Proponents:**  
Senator Abbie Cornett  
Doug Ewald  
Catherine D. Lang

**Representing:**  
Introducer  
Department of Revenue  
Department of Labor

**Opponents:**  
Susan Smith  
Lee Orton

**Representing:**  
Nebraskans Advisory Group  
NE Well Drillers Association, NE Onsite Wastewater Assn.

**Neutral:**

**Representing:**

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

LB 162 would simplify contractor registration requirements for purposes of the Revenue Act and the Contractor Registration Act. Currently, most contractors are required to register with both the Department of Labor and the Department of Revenue. LB 162 would create a uniform definition of contractor, and a single database of registered contractors for purposes of the Revenue Act and the Contractor Registration Act. The registration process and database would be administered by the Department of Labor.

LB 162 would also allow the Department of Revenue and the Department of Labor to share information for purposes of contractor registration. LB 162 would transfer registration and fee requirements for nonresident contractors under Neb. Rev. Stat. Sections 77-3101- 77-3112 to the Contractor Registration Act. LB 162 would eliminate bonding requirements for nonresident contractors.

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**Explanation of amendments:**

The Revenue Committee adopted AM357 which authorizes the Commissioner of Labor to adopt and promulgate rules and regulations to establish the criteria for acceptability of filing documents and making payments electronically. The committee amendment replaces an affidavit requirement in the current law with a certification on the application.

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Furthermore, if the application contains a false statement it would be a violation of section 28-915.01 and guilty of a class I misdemeanor.

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Abbie Cornett, Chairperson