

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 16

FINAL READING

Introduced by White, 8; Mello, 5; Nordquist, 7.

Read first time January 8, 2009

Committee: Executive Board of the Legislative Council

A BILL

1 FOR AN ACT relating to state government; to amend section 84-602,
2 Reissue Revised Statutes of Nebraska; to provide for
3 the establishment of a web site known as the Taxpayer
4 Transparency Act; to provide powers and duties for the
5 State Treasurer; and to repeal the original section.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. The establishment of the web site provided for
2 in section 84-602 and described in section 3 of this act shall be
3 known and may be cited as the Taxpayer Transparency Act.

4 Sec. 2. Section 84-602, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 84-602 It shall be the duty of the State Treasurer:

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

9 (2) To disburse the public money upon warrants drawn upon
10 the state treasury according to law₇ and not otherwise;

11 (3) To keep a just, true₂ and comprehensive account of
12 all money received and disbursed;

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

15 (5) To render a full statement to the Department of
16 Administrative Services₇ of all money received by him or her from
17 whatever source, and if on account of revenue, for what year;
18 of all penalties and interest on delinquent taxes reported or
19 accounted for to him or her, and of all disbursements of public
20 funds; with a list, in numerical order, of all warrants redeemed,
21 the name of the payee, amount, interest₂ and total amount allowed
22 thereon, and with the amount of the balance of the several funds
23 unexpended; which statement shall be made on the first day of
24 December, March, June₂ and September, and more often if required;

25 (6) To report to the Legislature as soon as practicable,

1 but within ten days after the commencement of each regular session,
2 a detailed statement of the condition of the treasury⁷ and its
3 operations for the preceding fiscal year;

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

7 (8) To account for, and pay over, all money received by
8 him or her as such treasurer, to his or her successor in office,
9 and deliver all books, vouchers, and effects of office to him or
10 her; and such successor shall receipt therefor. In accounting for
11 and paying over such money the treasurer shall not be held liable
12 on account of any loss occasioned by any investment, when such
13 investment shall have been made pursuant to the direction of the
14 state investment officer; and-

15 (9) To develop and maintain a single, searchable web
16 site with information on state tax receipts and expenditures which
17 is accessible by the public at no cost to access as provided in
18 section 3 of this act. The web site shall be hosted on a server
19 owned and operated by the State of Nebraska or approved by the
20 Chief Information Officer. The naming convention for the web site
21 shall identify the web site as a state government web site. The web
22 site shall not include the treasurer's name, the treasurer's image,
23 the treasurer's seal, or a welcome message.

24 Sec. 3. (1)(a) Not later than January 1, 2010, the web
25 site established, developed, and maintained by the State Treasurer

1 pursuant to subdivision (9) of section 84-602 shall provide such
2 information as will document the sources of all tax receipts
3 and the expenditure of state funds by all agencies, boards,
4 commissions, and departments of the state.

5 (b) The State Treasurer shall, in appropriate detail,
6 cause to be published on the web site:

7 (i) The identity, principal location, and amount of funds
8 received or expended by the State of Nebraska and all of its
9 agencies, boards, commissions, and departments;

10 (ii) The funding or expending agency, board, commission,
11 or department;

12 (iii) The budget program source;

13 (iv) The amount, date, purpose, and recipient of all
14 disbursed funds; and

15 (v) Such other relevant information as will further
16 the intent of enhancing the transparency of state government
17 financial operations to its citizens and taxpayers. The web site
18 shall include data for fiscal year 2008-09 and each fiscal year
19 thereafter.

20 (2) Beginning July 1, 2010, the data shall be available
21 on the web site no later than thirty days after the end of
22 the preceding fiscal year. All agencies, boards, commissions, and
23 departments of the state shall provide to the State Treasurer, at
24 such times and in such form as designated by the State Treasurer,
25 such information as is necessary to accomplish the purposes of the

1 Taxpayer Transparency Act. Nothing in this subsection requires the
2 disclosure of information which is considered confidential under
3 state or federal law or is not a public record under section
4 84-712.05.

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

9 (i) Grants;

10 (ii) Contracts;

11 (iii) Subcontracts;

12 (iv) State aid to political subdivisions; and

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

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

21 Sec. 4. Original section 84-602, Reissue Revised Statutes
22 of Nebraska, is repealed.