

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 191

Introduced by Fulton, 29; Avery, 28; Coash, 27; Karpisek, 32;
McCoy, 39; Rogert, 16; Schilz, 47.

Read first time January 12, 2009

Committee: Government, Military and Veterans Affairs

A BILL

- 1 FOR AN ACT relating to small businesses; to provide for the
- 2 waiver of a fine or penalty for an information collection
- 3 requirement as prescribed.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) A state agency or political subdivision
2 shall not impose a fine or penalty on a small business as defined
3 in section 58-307 for an initial violation of such agency's or
4 political subdivision's information collection requirements unless
5 it is determined that (a) failure to impose such fine or penalty
6 would interfere with any investigation into criminal activity, (b)
7 the violation infringes upon a provision of the Internal Revenue
8 Code or any statute concerning the assessment or collection of
9 any tax, debt, revenue, or receipt, or (c) the violation was not
10 corrected within six months after written notice of the violation
11 was mailed by the agency or political subdivision to the small
12 business.

13 (2) Subsection (1) of this section shall not apply
14 to a violation of the information collection requirements of a
15 state agency or political subdivision if the small business has
16 previously violated any information collection requirement of such
17 state agency or political subdivision.