



**One Hundred First Legislature - First Session - 2009**  
**Introducer's Statement of Intent**  
**LB 165**

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**Chairperson:** Abbie Cornett  
**Committee:** Revenue  
**Date of Hearing:** January 21, 2009

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

LB 165 would simplify tax administration and enhance enforcement of the tax laws of this state. LB 165 would amend several sales tax statutes to maintain compliance with the Streamlined Sales and Use Tax Agreement; mandate certain tax professionals to file tax returns electronically; clarify the time period for a corporate officer's tax liability; authorize the Tax Commissioner to provide municipalities with additional sales tax information; increase the amount the Department of Revenue may be reimbursed to more closely match the actual administrative costs associated with the Petroleum Release Remedial Action Fee; clarify the applicability of several sales tax exemptions; and change the date on which a tax protest becomes final to conform to the Administrative Procedure Act.

**Principal Introducer:** \_\_\_\_\_  
**Senator Abbie Cornett**