

AMENDMENTS TO LB851

Introduced by Mello

1 1. Insert the following new section:

2 Sec. 4. Section 77-367, Revised Statutes Cumulative
3 Supplement, 2012, is amended to read:

4 77-367 (1) The Department of Revenue may contract to
5 procure products and services to develop, deploy, or administer
6 systems or programs which identify nonfilers of returns,
7 underreporters, or nonpayers of taxes administered by the
8 department or improper or fraudulent payments made through programs
9 administered by the department. The department shall enter into at
10 least one such contract by December 31, 2014, and such contract
11 shall be for the purpose of identifying nonfilers of returns with
12 a tax liability in any amount or underreporters or nonpayers of
13 taxes with an outstanding tax liability of at least five thousand
14 dollars. Fees for services, reimbursements, costs incurred by the
15 department, or other remuneration may be funded from the amount of
16 tax, penalty, interest, or other recovery actually collected and
17 shall be paid only after the amount is collected. The Legislature
18 intends to appropriate an amount from the tax, penalty, interest,
19 and other recovery actually collected, not to exceed the amount
20 collected, which is sufficient to pay for services, reimbursements,
21 costs incurred by the department, or other remuneration pursuant to
22 this section. Vendors entering into a contract with the department
23 pursuant to this section are subject to the requirements and

1 penalties of the confidentiality laws of this state regarding tax
2 information.

3 (2) Ten percent of all proceeds received during each
4 calendar year due to the contracts entered into pursuant to this
5 section shall be deposited in the Department of Revenue Enforcement
6 Fund for purposes of identifying nonfilers, underreporters,
7 nonpayers, and improper or fraudulent payments.

8 (3) The Tax Commissioner shall submit electronically an
9 annual report to the Revenue Committee of the Legislature and
10 Appropriations Committee of the Legislature on the amount of
11 dollars generated during the previous fiscal year pursuant to this
12 section.

13 2. Renumber the remaining sections and correct internal
14 references accordingly.

15 3. Correct the operative date and repealer sections so
16 that the section added by this amendment becomes operative three
17 calendar months after the adjournment of this legislative session.