

AMENDMENTS TO LB851

Introduced by Government, Military and Veterans Affairs.

1           1. Strike the original sections and insert the following new  
2 sections:

3           Section 1. Section 84-602, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5           84-602 It shall be the duty of the State Treasurer:

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

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

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

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

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

23          (6) To report electronically to the Legislature as soon as  
24 practicable, but within ten days after the commencement of each regular  
25 session, a detailed statement of the condition of the treasury and its  
26 operations for the preceding fiscal year;

27          (7) To give information electronically to the Legislature, whenever

1 required, upon any subject connected with the treasury or touching any  
2 duty of his or her office;

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

10 (9) To develop and maintain the a single, searchable web site  
11 required under the Taxpayer Transparency Act with information on state  
12 tax receipts, expenditures, and contracts which is accessible by the  
13 public at no cost to access as provided in section 84-602.02. The web  
14 site shall be hosted on a server owned and operated by the State of  
15 Nebraska or approved by the Chief Information Officer. The naming  
16 convention for the web site shall identify the web site as a state  
17 government web site. The web site shall not include the treasurer's name,  
18 the treasurer's image, the treasurer's seal, or a welcome message.

19 Sec. 2. Section 84-602.01, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 84-602.01 Section 84-602.01 and sections 3 and 4 of this act The  
22 establishment of the web site provided for in section 84-602 and  
23 described in section 84-602.02 shall be known and may be cited as the  
24 Taxpayer Transparency Act.

25 Sec. 3. For purposes of the Taxpayer Transparency Act:

26 (1)(a) Expenditure of state funds means all expenditures of state  
27 receipts, whether appropriated or nonappropriated, by a state entity in  
28 forms including, but not limited to:

29 (i) Grants;

30 (ii) Contracts;

31 (iii) Subcontracts;

1           (iv) State aid to political subdivisions;

2           (v) Tax refunds or credits that may be disclosed pursuant to the  
3 Nebraska Advantage Act, the Nebraska Advantage Microenterprise Tax Credit  
4 Act, the Nebraska Advantage Research and Development Act, or the Nebraska  
5 Advantage Rural Development Act; and

6           (vi) Any other disbursement of state receipts by a state entity in  
7 the performance of its functions;

8           (b) Expenditure of state funds includes expenditures authorized by  
9 the Board of Regents of the University of Nebraska, the Board of Trustees  
10 of the Nebraska State Colleges, or a public corporation pursuant to  
11 sections 85-403 to 85-411; and

12           (c) Expenditure of state funds does not include the transfer of  
13 funds between two state entities, payments of state, federal, or other  
14 assistance to an individual, or the expenditure of pass-through funds;

15           (2) Pass-through funds means any funds received by a state entity if  
16 the state entity is acting only as an intermediary or custodian with  
17 respect to such funds and is obligated to pay or otherwise return such  
18 funds to the person entitled thereto;

19           (3) State entity means (a) any agency, board, commission, or  
20 department of the state and (b) any other body created by state statute  
21 that includes a person appointed by the Governor, the head of any state  
22 agency or department, an employee of the State of Nebraska, or any  
23 combination of such persons and that is empowered pursuant to such  
24 statute to collect and disburse state receipts; and

25           (4) State receipts means revenue or other income received by a state  
26 entity from tax receipts, fees, charges, interest, or other sources which  
27 is (a) used by the state entity to pay the expenses necessary to perform  
28 the state entity's functions and (b) reported to the State Treasurer in  
29 total amounts by category of income. State receipts does not include  
30 pass-through funds.

31           Sec. 4. Section 84-602.02, Revised Statutes Supplement, 2015, is

1 amended to read:

2 ~~84-602.02~~ (1) The State Treasurer shall develop and maintain a  
3 single, searchable web site with information on state receipts,  
4 expenditures of state funds, and contracts which is accessible by the  
5 public at no cost to access as provided in this section. The web site  
6 shall be hosted on a server owned and operated by the State of Nebraska  
7 or approved by the Chief Information Officer. The naming convention for  
8 the web site shall identify the web site as a state government web site.  
9 The web site shall not include the treasurer's name, the treasurer's  
10 image, the treasurer's seal, or a welcome message.

11 (2)(a) The (1)(a) Not later than January 1, 2010, the web site  
12 established, developed, and maintained by the State Treasurer pursuant to  
13 this section subdivision (9) of section 84-602 shall provide such  
14 information as will document the sources of all state tax receipts and  
15 the expenditure of state funds by all agencies, boards, commissions, and  
16 departments of the state entities.

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

19 (i) The identity, principal location, and amount of state receipts  
20 funds received or expended by the State of Nebraska and all of its state  
21 entities agencies, boards, commissions, and departments;

22 (ii) The funding or expending state entity agency, board,  
23 commission, or department;

24 (iii) The budget program source;

25 (iv) The amount, date, purpose, and recipient of all expenditures of  
26 state funds disbursed funds; and

27 (v) Such other relevant information as will further the intent of  
28 enhancing the transparency of state government financial operations to  
29 its citizens and taxpayers. The web site shall include data for fiscal  
30 year 2008-09 and each fiscal year thereafter, except that for any state  
31 entity that becomes subject to this section due to the changes made by

1 this legislative bill, the web site shall include data for such state  
2 entity for fiscal year 2016-17 and each fiscal year thereafter.

3 ~~(3 2) The Beginning July 1, 2010,~~ the data shall be available on the  
4 web site no later than thirty days after the end of the preceding fiscal  
5 year.

6 ~~(4)(a) The (3)(a) Beginning July 1, 2014,~~ the web site described in  
7 this section shall include a link to the web site of the Department of  
8 Administrative Services. The department's web site shall contain:

9 (i) A data base that includes a copy of each active contract that is  
10 a basis for an expenditure of state funds, including any amendment to  
11 such contract and any document incorporated by reference in such  
12 contract. For purposes of this subdivision, amendment means an agreement  
13 to modify a contract which has been reduced to writing and signed by each  
14 party to the contract, an agreement to extend the duration of a contract,  
15 or an agreement to renew a contract. The data base shall be accessible by  
16 the public and searchable by vendor, by state entity agency, ~~board,~~  
17 ~~commission, or department,~~ and by dollar amount. All ~~agencies, boards,~~  
18 ~~commissions, and departments of the state~~ entities shall provide to the  
19 Department of Administrative Services, in electronic form, copies of such  
20 contracts for inclusion in the data base beginning with contracts that  
21 are active on and after January 1, 2014, except that for any state entity  
22 that becomes subject to this section due to the changes made by this  
23 legislative bill, such state entity shall provide copies of such  
24 contracts for inclusion in the data base beginning with contracts that  
25 are active on and after January 1, 2017; and

26 (ii) A data base that includes copies of all expired contracts which  
27 were previously included in the data base described in subdivision (4)(a)  
28 (i) (3)(a)(i) of this section and which have not been disposed of  
29 pursuant to policies and procedures adopted under subdivision (4)(e) (3)  
30 (e) of this section. The data base required under this subdivision shall  
31 be accessible by the public and searchable by vendor, by state entity

1 ~~agency, board, commission, or department~~, and by dollar amount.

2 (b) The following shall be redacted or withheld from any contract  
3 before such contract is included in a data base pursuant to subdivision  
4 (4)(a) ~~(3)(a)~~ of this section:

5 (i) The social security number or federal tax identification number  
6 of any individual or business;

7 (ii) Protected health information as such term is defined under the  
8 federal Health Insurance Portability and Accountability Act of 1996, as  
9 such act existed on January 1, 2013;

10 (iii) Any information which may be withheld from the public under  
11 section 84-712.05; or

12 (iv) Any information that is confidential under state or federal  
13 law, rule, or regulation.

14 (c) The following contracts shall be exempt from the requirements of  
15 subdivision (4)(a) ~~(3)(a)~~ of this section:

16 (i) Contracts entered into by the Department of Health and Human  
17 Services that are letters of agreement for the purpose of providing  
18 specific services to a specifically named individual and his or her  
19 family;

20 (ii) Contracts entered into by the University of Nebraska or any of  
21 the Nebraska state colleges for the purpose of providing specific  
22 services or financial assistance to a specifically named individual and  
23 his or her family;

24 (iii) Contracts entered into by the Department of Veterans' Affairs  
25 under section 80-401 or 80-403 for the purpose of providing aid to a  
26 specifically named veteran and his or her family;

27 (iv) Contracts entered into by the State Energy Office for the  
28 purpose of providing financing from the Dollar and Energy Saving Loan  
29 program; ~~and~~

30 (v) Contracts of employment for employees of any ~~agency, board,~~  
31 ~~commission, or department of the state~~ entity. The exemption provided in

1 this subdivision shall not apply to contracts entered into by any agency,  
2 board, ~~commission, or department of the state~~ entity to obtain the  
3 services of an independent contractor; ~~and -~~

4 (vi) Contracts entered into by the Nebraska Investment Finance  
5 Authority for the purpose of providing a specific service or financial  
6 assistance, including, but not limited to, a grant or loan, to a  
7 specifically named individual and his or her family.

8 (d) No agency, ~~board, commission, or department of the state~~ entity  
9 shall structure a contract to avoid any of the requirements of  
10 subdivision ~~(4)(a)~~ ~~(3)(a)~~ of this section.

11 (e) The Department of Administrative Services shall adopt policies  
12 and procedures regarding the creation, maintenance, and disposal of  
13 records pursuant to section 84-1212.02 for the contracts contained in the  
14 data bases required under this section and the process by which agencies,  
15 ~~boards, commissions, and departments of the state~~ entities provide copies  
16 of the contracts required under this section.

17 ~~(5 4)~~ All agencies, ~~boards, commissions, and departments of the~~  
18 state entities shall provide to the State Treasurer, at such times and in  
19 such form as designated by the State Treasurer, such information as is  
20 necessary to accomplish the purposes of the Taxpayer Transparency Act.

21 ~~(6 5)~~ Nothing in this section requires the disclosure of information  
22 which is considered confidential under state or federal law or is not a  
23 public record under section 84-712.05.

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

28 ~~(i) Grants;~~

29 ~~(ii) Contracts;~~

30 ~~(iii) Subcontracts;~~

31 ~~(iv) State aid to political subdivisions; and~~

1           ~~(v) Tax refunds or credits that may be disclosed pursuant to the~~  
2 ~~Nebraska Advantage Act, the Nebraska Advantage Microenterprise Tax Credit~~  
3 ~~Act, the Nebraska Advantage Research and Development Act, or the Nebraska~~  
4 ~~Advantage Rural Development Act.~~

5           ~~(b) Expenditure of state funds does not include the transfer of~~  
6 ~~funds between two agencies, boards, commissions, or departments of the~~  
7 ~~state or payments of state or federal assistance to an individual.~~

8           Sec. 5. Original sections 84-602 and 84-602.01, Reissue Revised  
9 Statutes of Nebraska, and section 84-602.02, Revised Statutes Supplement,  
10 2015, are repealed.