

One Hundred Fourth Legislature - Second Session - 2016

Introducer's Statement of Intent

LB1022

Chairperson: Senator Bob Krist

Committee: Executive Board

Date of Hearing: February 05, 2016

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

To ensure that performance audits provide the Legislature with the most thorough and useful analyses, LB 1022 would 1) ensure that the Legislative Audit Office has comprehensive access to all relevant information in agency databases necessary for conducting performance audits of tax incentive and other programs; and 2) eliminate a requirement that performance audits using Revenue Department data rely only on a random sample methodology approved by the Tax Commissioner. Other provisions of the bill include:

- having the Legislative Audit Office make requests for confidential Revenue Department data, instead of having the Legislative Performance Audit Committee make such requests as is currently required;
- removing existing provisions that allow the Speaker and the Legislative Performance Audit Committee Chair to have access to confidential data under certain circumstances;
- extending tax incentive program sunset dates by one year; and
- requiring the Legislature's Revenue Committee to make a recommendation to the Legislature, based on the relevant tax incentive performance audit, about whether the incentive program's sunset dates should be extended.

The bill contains the emergency clause.

Principal Introducer: _____

Senator Dan Watermeier, Chairperson
Legislative Performance Audit Committee