

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 123**

FINAL READING

Introduced by Crawford, 45.

Read first time January 10, 2019

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to the Taxpayer Transparency Act; to amend  
2 section 84-602.04, Revised Statutes Cumulative Supplement, 2018; to  
3 add an exemption from data base requirements for certain contracts  
4 as prescribed; and to repeal the original section.

5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 84-602.04, Revised Statutes Cumulative  
2 Supplement, 2018, is amended to read:

3 84-602.04 (1) The State Treasurer shall develop and maintain a  
4 single, searchable web site with information on state receipts,  
5 expenditures of state funds, and contracts which is accessible by the  
6 public at no cost to access as provided in this section. The web site  
7 shall be hosted on a server owned and operated by the State of Nebraska  
8 or approved by the Chief Information Officer. The naming convention for  
9 the web site shall identify the web site as a state government web site.  
10 The web site shall not include the treasurer's name, the treasurer's  
11 image, the treasurer's seal, or a welcome message.

12 (2)(a) The web site established, developed, and maintained by the  
13 State Treasurer pursuant to this section shall provide such information  
14 as will document the sources of all state receipts and the expenditure of  
15 state funds by all state entities.

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

18 (i) The identity, principal location, and amount of state receipts  
19 received or expended by the State of Nebraska and all of its state  
20 entities;

21 (ii) The funding or expending state entity;

22 (iii) The budget program source;

23 (iv) The amount, date, purpose, and recipient of all expenditures of  
24 state funds; and

25 (v) Such other relevant information as will further the intent of  
26 enhancing the transparency of state government financial operations to  
27 its citizens and taxpayers. The web site shall include data for fiscal  
28 year 2008-09 and each fiscal year thereafter, except that for any state  
29 entity that becomes subject to this section due to the changes made by  
30 Laws 2016, LB851, the web site shall include data for such state entity  
31 for fiscal year 2016-17 and each fiscal year thereafter.

1           (3) The data shall be available on the web site no later than thirty  
2 days after the end of the preceding fiscal year.

3           (4)(a) The web site described in this section shall include a link  
4 to the web site of the Department of Administrative Services. The  
5 department's web site shall contain:

6           (i) A data base that includes a copy of each active contract that is  
7 a basis for an expenditure of state funds, including any amendment to  
8 such contract and any document incorporated by reference in such  
9 contract. For purposes of this subdivision, amendment means an agreement  
10 to modify a contract which has been reduced to writing and signed by each  
11 party to the contract, an agreement to extend the duration of a contract,  
12 or an agreement to renew a contract. The data base shall be accessible by  
13 the public and searchable by vendor, by state entity, and by dollar  
14 amount. All state entities shall provide to the Department of  
15 Administrative Services, in electronic form, copies of such contracts for  
16 inclusion in the data base beginning with contracts that are active on  
17 and after January 1, 2014, except that for any state entity that becomes  
18 subject to this section due to the changes made by Laws 2016, LB851, such  
19 state entity shall provide copies of such contracts for inclusion in the  
20 data base beginning with contracts that are active on and after January  
21 1, 2017; and

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

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

31           (i) The social security number or federal tax identification number

1 of any individual or business;

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

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

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

9 (c) The following contracts shall be exempt from the requirements of  
10 subdivision (4)(a) of this section:

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

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

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

22 (iv) Contracts entered into by the State Energy Office for the  
23 purpose of providing financing from the Dollar and Energy Saving Loan  
24 program;

25 (v) Contracts entered into by the State Department of Education  
26 under sections 79-11,121 to 79-11,132 for the purpose of providing  
27 specific goods, services, or financial assistance on behalf of or to a  
28 specifically named individual;

29 (vi) Contracts entered into by the Commission for the Blind and  
30 Visually Impaired under the Commission for the Blind and Visually  
31 Impaired Act for the purpose of providing specific goods, services, or

1 financial assistance on behalf of or to a specifically named individual;

2 (vii) ~~(vi)~~ Contracts of employment for employees of any state  
3 entity. The exemption provided in this subdivision shall not apply to  
4 contracts entered into by any state entity to obtain the services of an  
5 independent contractor; and

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

10 (d) No state entity shall structure a contract to avoid any of the  
11 requirements of subdivision (4)(a) of this section.

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

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

21 (6) 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 Sec. 2. Original section 84-602.04, Revised Statutes Cumulative  
25 Supplement, 2018, is repealed.