

**ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025**  
**COMMITTEE STATEMENT**  
**LB613**

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**Hearing Date:** Thursday February 20, 2025  
**Committee On:** Revenue  
**Introducer:** Andersen  
**One Liner:** Change provisions relating to the disclosure of tax information to municipalities

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators Bostar, Dungan, Ibach, Jacobson, Kauth, Murman,  
Sorrentino, von Gillern

**Nay:**

**Absent:**

**Present Not Voting:**

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**Testimony:**

**Proponents:**

Senator Bob Andersen  
David Black  
Patrick Brown  
Lynn Rex

**Representing:**

Opening Presenter  
City of Papillion, United Cities of Sarpy County  
City of Grand Island, Greater Nebraska Cities  
League of Nebraska Municipalities

**Opponents:**

**Representing:**

**Neutral:**

Jennifer Creager

**Representing:**

Greater Omaha Chamber, Lincoln Chamber of  
Commerce, Nebraska Chamber of Commerce &  
Industry, Nebraska Retail Federation, Nebraska  
Grocery Industry

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 613 amends Neb. Rev. Stats. §§ 77-2711, 27-27,144, and 77-5725 to make changes as detailed below regarding certain sales tax and tax incentive information requests by a municipality to the Tax Commissioner; the provision of confidential taxpayer information to a designated representative of a municipality; and reporting requirements of certain data.

Section by Section Summary.

Section 1. Amends Neb. Rev. Stat. § 77-2711 to limit the number of requests made to the Tax Commissioner,

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regarding information about retailers collecting the local option sales tax, from a municipality that has such a tax to three a year and not allow the Tax Commissioner to provide specific revenue, expenses, or operations of any particular business; requires the Tax Commissioner to provide confidential sales and use tax returns to a certified individual for review by sending it to such individual; and provides for disclosure of such confidential information to another municipal employee only for purposes of verifying certain limited information.

Section 2. Amends Neb. Rev. Stat. § 77-27,144 of the Local Option Revenue Act to add a new subsection regarding the crediting of tax levy proceeds; makes a more readable change regarding a qualifying business providing to a municipality certain data regarding participation in the various acts listed in subsection (7) of Neb. Rev. Stat. § 77-27,144; and adds the ability of a municipality to request a list of the local businesses participating in such acts prior to June 30 of each year.

Section 3. Amends Neb. Rev. Stat. § 77-5725 of the Nebraska Advantage Act to harmonize provisions with changes made to Neb. Rev. Stat. § 77-27,144.

Section 4. Repealer.

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R. Brad von Gillern, Chairperson

