

AMENDMENTS TO LB 16

(Amendments to E & R amendments, ER8110)

Introduced by Friend, 10.

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

3 Section 1. The establishment of the web site provided for
4 in section 84-602 and described in section 3 of this act shall be
5 known and may be cited as the Taxpayer Transparency Act.

6 Sec. 2. Section 84-602, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 84-602 It shall be the duty of the State Treasurer:

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

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

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

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

17 (5) To render a full statement to the Department of
18 Administrative Services, of all money received by him or her from
19 whatever source, and if on account of revenue, for what year;
20 of all penalties and interest on delinquent taxes reported or
21 accounted for to him or her, and of all disbursements of public
22 funds; with a list, in numerical order, of all warrants redeemed,

1 the name of the payee, amount, interest, and total amount allowed
2 thereon, and with the amount of the balance of the several funds
3 unexpended; which statement shall be made on the first day of
4 December, March, June, and September, and more often if required;

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

9 (7) To give information in writing to the Legislature,
10 whenever required, upon any subject connected with the treasury or
11 touching any duty of his or her office; and

12 (8) To account for, and pay over, all money received by
13 him or her as such treasurer, to his or her successor in office,
14 and deliver all books, vouchers, and effects of office to him or
15 her; and such successor shall receipt therefor. In accounting for
16 and paying over such money the treasurer shall not be held liable
17 on account of any loss occasioned by any investment, when such
18 investment shall have been made pursuant to the direction of the
19 state investment officer; and-

20 (9) To develop and maintain a single, searchable web
21 site with information on state tax receipts and expenditures which
22 is accessible by the public at no cost to access as provided in
23 section 3 of this act. The web site shall be hosted on a server
24 owned and operated by the State of Nebraska or approved by the
25 Chief Information Officer. The naming convention for the web site
26 shall identify the web site as a state government web site.

27 Sec. 3. (1)(a) Not later than January 1, 2010, the web

1 site established, developed, and maintained by the State Treasurer
2 pursuant to subdivision (9) of section 84-602 shall provide such
3 information as will document the sources of all tax receipts
4 and the expenditure of state funds by all agencies, boards,
5 commissions, and departments of the state.

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

8 (i) The identity, principal location, and amount of funds
9 received or expended by the State of Nebraska and all of its
10 agencies, boards, commissions, and departments;

11 (ii) The funding or expending agency, board, commission,
12 or department;

13 (iii) The budget program source;

14 (iv) The amount, date, purpose, and recipient of all
15 disbursed funds; and

16 (v) Such other relevant information as will further
17 the intent of enhancing the transparency of state government
18 financial operations to its citizens and taxpayers. The web site
19 shall include data for fiscal year 2008-09 and each fiscal year
20 thereafter.

21 (2) Beginning July 1, 2010, the data shall be available
22 on the web site no later than thirty days after the end of
23 the preceding fiscal year. All agencies, boards, commissions, and
24 departments of the state shall provide to the State Treasurer, at
25 such times and in such form as designated by the State Treasurer,
26 such information as is necessary to accomplish the purposes of the
27 Taxpayer Transparency Act. Nothing in this subsection requires the

1 disclosure of information which is considered confidential under
2 state or federal law or is not a public record under section
3 84-712.05.

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

8 (i) Grants;

9 (ii) Contracts;

10 (iii) Subcontracts;

11 (iv) State aid to political subdivisions; and

12 (v) Tax refunds or credits that may be disclosed
13 pursuant to the Nebraska Advantage Act, the Nebraska Advantage
14 Microenterprise Tax Credit Act, the Nebraska Advantage Research and
15 Development Act, or the Nebraska Advantage Rural Development Act.

16 (b) Expenditure of state funds does not include the
17 transfer of funds between two agencies, boards, commissions, or
18 departments of the state or payments of state or federal assistance
19 to an individual.

20 Sec. 4. Original section 84-602, Reissue Revised Statutes
21 of Nebraska, is repealed.