

AMENDMENTS TO LB867

Introduced by Revenue

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

3           Section 1. Section 13-2709, Revised Statutes Supplement,  
4 2013, is amended to read:

5           13-2709 The department shall submit, as part of the  
6 department's annual status report under section 81-1201.11, the  
7 following information regarding the Civic and Community Center  
8 Financing Act:

9           (1) Information documenting the grants conditionally  
10 approved for funding by the Legislature in the following fiscal  
11 year;

12           (2) Reasons why a full application was not sent to any  
13 municipality seeking assistance under the act;

14           (3) The amount of sales tax revenue generated for the  
15 fund pursuant to subsection (4) of section 13-2610 and subsection  
16 ~~(6)~~ (7) of section 13-3108, the total amount of grants applied for  
17 under the act, the year-end fund balance, and, if all available  
18 funds have not been committed to funding grants under the act, an  
19 explanation of the reasons why all such funds have not been so  
20 committed;

21           (4) The amount of appropriated funds actually expended by  
22 the department for the year;

23           (5) The department's current budget for administration

1 of the act and the department's planned use and distribution of  
2 funds, including details on the amount of funds to be expended on  
3 grants and the amount of funds to be expended by the department for  
4 administrative purposes; and

5 (6) Grant summaries, including the applicant  
6 municipality, project description, grant amount requested,  
7 amount and type of matching funds, and reasons for approval  
8 or denial based on evaluation criteria from section 13-2707 or  
9 13-2707.01 for every application seeking assistance under the act.

10 Sec. 2. Section 13-3107, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12 13-3107 (1) If an application is approved, the Tax  
13 Commissioner shall:

14 (a) Audit or review audits of the approved eligible  
15 sports arena facility to determine the (i) state sales tax revenue  
16 collected by retailers doing business at such facility on sales at  
17 such facility, (ii) state sales tax revenue collected on primary  
18 and secondary box office sales of admissions to such facility, and  
19 (iii) new state sales tax revenue collected by nearby retailers;

20 (b) Estimate quarterly the amount of state sales tax  
21 revenue and new state sales tax revenue that will be determined  
22 under subdivision (a) of this subsection and certify such amount to  
23 the State Treasurer.

24 ~~(b)~~ (c) Certify annually the amount of state sales  
25 tax revenue and new state sales tax revenue determined under  
26 subdivision (a) of this subsection to the State Treasurer; and

27 ~~(e)~~ (d) Determine if more than one facility is eligible

1 for state assistance from state sales tax revenue collected by  
2 the same nearby retailers. If the Tax Commissioner has made such  
3 a determination, the facility that was first determined to be  
4 eligible for state assistance shall be the only facility eligible  
5 to receive such funds.

6 (2) State sales tax revenue collected by retailers that  
7 are doing business at an eligible sports arena facility and new  
8 state sales tax revenue collected by nearby retailers shall be  
9 reported on informational returns developed by the Department of  
10 Revenue and provided to any such retailers by the facility. The  
11 informational returns shall be submitted to the department by the  
12 retailer by the twentieth day of the month following the month the  
13 sales taxes are collected. The Tax Commissioner shall use the data  
14 from the informational returns and sales tax returns of both such  
15 categories of retailers and the sports arena facility to determine  
16 the appropriate amount of state sales tax revenue.

17 (3) The Department of Revenue may adopt and promulgate  
18 rules and regulations to carry out the Sports Arena Facility  
19 Financing Assistance Act.

20 Sec. 3. Section 13-3108, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 13-3108 (1) Upon the ~~annual~~ quarterly certification under  
23 subdivision (1)(b) of section 13-3107, the State Treasurer shall  
24 transfer ~~after the audit~~ the amount certified to the Sports Arena  
25 Facility Support Fund which is hereby created. Any money in the  
26 fund available for investment shall be invested by the state  
27 investment officer pursuant to the Nebraska Capital Expansion Act

1 and the Nebraska State Funds Investment Act.

2 (2) Upon the annual certification under subdivision  
3 (1)(c) of section 13-3107, the State Treasurer shall transfer  
4 after the audit the amount necessary to reconcile the quarterly  
5 estimated transfers with the annual certification either to or from  
6 the fund.

7 ~~(2)(a)~~ (3)(a) It is the intent of the Legislature to  
8 appropriate from the fund money to be distributed quarterly to any  
9 political subdivision for which an application for state assistance  
10 under the Sports Arena Facility Financing Assistance Act has been  
11 approved an amount not to exceed seventy percent of the (i)  
12 state sales tax revenue collected by retailers doing business at  
13 eligible sports arena facilities on sales at such facilities, (ii)  
14 state sales tax revenue collected on primary and secondary box  
15 office sales of admissions to such facilities, and (iii) new state  
16 sales tax revenue collected by nearby retailers and sourced under  
17 sections 77-2703.01 to 77-2703.04 to a location within six hundred  
18 yards of the eligible facility.

19 (b) The amount to be appropriated for distribution as  
20 state assistance to a political subdivision under this subsection  
21 for any one year after the tenth year shall not exceed the  
22 highest such amount appropriated under subdivision ~~(2)(a)~~ (3)(a) of  
23 this section during any one year of the first ten years of such  
24 appropriation. If seventy percent of the state sales tax revenue as  
25 described in subdivision ~~(2)(a)~~ (3)(a) of this section exceeds the  
26 amount to be appropriated under this subdivision, such excess funds  
27 shall be transferred to the General Fund.

1           ~~(3)~~ (4) The total amount of state assistance approved  
2 for an eligible sports arena facility shall not (a) exceed fifty  
3 million dollars or (b) be paid out for more than twenty years after  
4 the issuance of the first bond for the sports arena facility.

5           ~~(4)~~ (5) State assistance to the political subdivision  
6 shall no longer be available upon the retirement of the bonds  
7 issued to acquire, construct, improve, or equip the facility or any  
8 subsequent bonds that refunded the original issue or when state  
9 assistance reaches the amount determined under subsection ~~(3)~~ (4)  
10 of this section, whichever comes first.

11           ~~(5)~~ (6) State assistance shall not be used for an  
12 operating subsidy or other ancillary facility.

13           ~~(6)~~ (7) The thirty percent of state sales tax revenue  
14 remaining after the appropriation and transfer in subsection ~~(2)~~  
15 (3) of this section shall be appropriated by the Legislature to the  
16 Civic and Community Center Financing Fund.

17           ~~(7)~~ (8) Except as provided in subsection ~~(8)~~ (9) of this  
18 section for a city of the primary class, any municipality that has  
19 applied for and received a grant of assistance under the Civic and  
20 Community Center Financing Act shall not receive state assistance  
21 under the Sports Arena Facility Financing Assistance Act for the  
22 same project for which the grant was awarded under the Civic and  
23 Community Center Financing Act.

24           ~~(8)~~ (9) A city of the primary class shall not be eligible  
25 to receive a grant of assistance from the Civic and Community  
26 Center Financing Act if the city has applied for and received  
27 a grant of assistance under the Sports Arena Facility Financing

1 Assistance Act.

2 Section 4. Section 77-2701, Revised Statutes Cumulative  
3 Supplement, 2012, is amended to read:

4 77-2701 Sections 77-2701 to 77-27,135.01 and 77-27,228 to  
5 77-27,236 and section 6 of this act shall be known and may be cited  
6 as the Nebraska Revenue Act of 1967.

7 Sec. 5. Section 77-2701.04, Revised Statutes Cumulative  
8 Supplement, 2012, is amended to read:

9 77-2701.04 For purposes of sections 77-2701.04 to 77-2713  
10 and section 6 of this act, unless the context otherwise requires,  
11 the definitions found in sections 77-2701.05 to 77-2701.55 shall be  
12 used.

13 Sec. 6. (1) Sales and use taxes shall not be imposed  
14 on the gross receipts from the sale, lease, or rental of and  
15 the storage, use, or other consumption in this state of purchases  
16 by any historic automobile museum of items which are displayed  
17 or held for display by such historic automobile museum and which  
18 are reasonably related to the general purpose of such historic  
19 automobile museum.

20 (2) For purposes of this section, historic automobile  
21 museum means a museum as defined in section 51-702 that:

22 (a) Is used to maintain and exhibit to the public a  
23 collection of at least one hundred fifty motor vehicles; and

24 (b) Was open to the public an average of four or more  
25 hours per week during the previous calendar year.

26 (3) A museum in its first year of existence may qualify  
27 as a historic automobile museum under this section without

1 complying with subdivision (2)(b) of this section if all other  
2 requirements of subsection (2) of this section are met.

3 (4) If a museum that has claimed an exemption under this  
4 section fails to qualify as a historic automobile museum, such  
5 museum shall be subject to a deficiency determination under section  
6 77-2709 and notice of such deficiency determination may be served  
7 or mailed within the applicable period provided in subdivision  
8 (5)(c) of section 77-2709.

9           Sec. 7. Section 77-2711, Revised Statutes Supplement,  
10 2013, is amended to read:

11           77-2711 (1)(a) The Tax Commissioner shall enforce  
12 sections 77-2701.04 to 77-2713 and may prescribe, adopt, and  
13 enforce rules and regulations relating to the administration and  
14 enforcement of such sections.

15           (b) The Tax Commissioner may prescribe the extent to  
16 which any ruling or regulation shall be applied without retroactive  
17 effect.

18           (2) The Tax Commissioner may employ accountants,  
19 auditors, investigators, assistants, and clerks necessary for the  
20 efficient administration of the Nebraska Revenue Act of 1967 and  
21 may delegate authority to his or her representatives to conduct  
22 hearings, prescribe regulations, or perform any other duties  
23 imposed by such act.

24           (3)(a) Every seller, every retailer, and every person  
25 storing, using, or otherwise consuming in this state property  
26 purchased from a retailer shall keep such records, receipts,  
27 invoices, and other pertinent papers in such form as the Tax

1 Commissioner may reasonably require.

2 (b) Every such seller, retailer, or person shall keep  
3 such records for not less than three years from the making of such  
4 records unless the Tax Commissioner in writing sooner authorized  
5 their destruction.

6 (4) The Tax Commissioner or any person authorized in  
7 writing by him or her may examine the books, papers, records, and  
8 equipment of any person selling property and any person liable for  
9 the use tax and may investigate the character of the business of  
10 the person in order to verify the accuracy of any return made or,  
11 if no return is made by the person, to ascertain and determine  
12 the amount required to be paid. In the examination of any person  
13 selling property or of any person liable for the use tax, an  
14 inquiry shall be made as to the accuracy of the reporting of city  
15 sales and use taxes for which the person is liable under the Local  
16 Option Revenue Act or sections 13-319, 13-324, and 13-2813 and  
17 the accuracy of the allocation made between the various counties,  
18 cities, villages, and municipal counties of the tax due. The Tax  
19 Commissioner may make or cause to be made copies of resale or  
20 exemption certificates and may pay a reasonable amount to the  
21 person having custody of the records for providing such copies.

22 (5) The taxpayer shall have the right to keep or store  
23 his or her records at a point outside this state and shall make his  
24 or her records available to the Tax Commissioner at all times.

25 (6) In administration of the use tax, the Tax  
26 Commissioner may require the filing of reports by any person or  
27 class of persons having in his, her, or their possession or custody



1 information relating to sales of property, the storage, use, or  
2 other consumption of which is subject to the tax. The report shall  
3 be filed when the Tax Commissioner requires and shall set forth the  
4 names and addresses of purchasers of the property, the sales price  
5 of the property, the date of sale, and such other information as  
6 the Tax Commissioner may require.

7 (7) It shall be a Class I misdemeanor for the Tax  
8 Commissioner or any official or employee of the Tax Commissioner,  
9 the State Treasurer, or the Department of Administrative Services  
10 to make known in any manner whatever the business affairs,  
11 operations, or information obtained by an investigation of records  
12 and activities of any retailer or any other person visited  
13 or examined in the discharge of official duty or the amount  
14 or source of income, profits, losses, expenditures, or any  
15 particular thereof, set forth or disclosed in any return, or  
16 to permit any return or copy thereof, or any book containing  
17 any abstract or particulars thereof to be seen or examined by  
18 any person not connected with the Tax Commissioner. Nothing in  
19 this section shall be construed to prohibit (a) the delivery to  
20 a taxpayer, his or her duly authorized representative, or his  
21 or her successors, receivers, trustees, executors, administrators,  
22 assignees, or guarantors, if directly interested, of a certified  
23 copy of any return or report in connection with his or her tax,  
24 (b) the publication of statistics so classified as to prevent  
25 the identification of particular reports or returns and the items  
26 thereof, (c) the inspection by the Attorney General, other legal  
27 representative of the state, or county attorney of the reports

1 or returns of any taxpayer when either (i) information on the  
2 reports or returns is considered by the Attorney General to be  
3 relevant to any action or proceeding instituted by the taxpayer  
4 or against whom an action or proceeding is being considered or  
5 has been commenced by any state agency or the county or (ii) the  
6 taxpayer has instituted an action to review the tax based thereon  
7 or an action or proceeding against the taxpayer for collection of  
8 tax or failure to comply with the Nebraska Revenue Act of 1967 is  
9 being considered or has been commenced, (d) the furnishing of any  
10 information to the United States Government or to states allowing  
11 similar privileges to the Tax Commissioner, (e) the disclosure of  
12 information and records to a collection agency contracting with the  
13 Tax Commissioner pursuant to sections 77-377.01 to 77-377.04, (f)  
14 the disclosure to another party to a transaction of information  
15 and records concerning the transaction between the taxpayer and  
16 the other party, (g) the disclosure of information pursuant to  
17 section 77-27,195 or 77-5731, or (h) the disclosure of information  
18 to the Department of Labor necessary for the administration of the  
19 Employment Security Law, the Contractor Registration Act, or the  
20 Employee Classification Act.

21 (8) Notwithstanding the provisions of subsection (7) of  
22 this section, the Tax Commissioner may permit the Postal Inspector  
23 of the United States Postal Service or his or her delegates to  
24 inspect the reports or returns of any person filed pursuant to the  
25 Nebraska Revenue Act of 1967 when information on the reports or  
26 returns is relevant to any action or proceeding instituted or being  
27 considered by the United States Postal Service against such person

1 for the fraudulent use of the mails to carry and deliver false and  
2 fraudulent tax returns to the Tax Commissioner with the intent to  
3 defraud the State of Nebraska or to evade the payment of Nebraska  
4 state taxes.

5 (9) Notwithstanding the provisions of subsection (7) of  
6 this section, the Tax Commissioner may permit other tax officials  
7 of this state to inspect the tax returns, reports, and applications  
8 filed under sections 77-2701.04 to 77-2713, but such inspection  
9 shall be permitted only for purposes of enforcing a tax law and  
10 only to the extent and under the conditions prescribed by the rules  
11 and regulations of the Tax Commissioner.

12 (10) Notwithstanding the provisions of subsection (7)  
13 of this section, the Tax Commissioner may, upon request, provide  
14 the county board of any county which has exercised the authority  
15 granted by section 81-3716 with a list of the names and addresses  
16 of the hotels located within the county for which lodging sales tax  
17 returns have been filed or for which lodging sales taxes have been  
18 remitted for the county's County Visitors Promotion Fund under the  
19 Nebraska Visitors Development Act.

20 The information provided by the Tax Commissioner shall  
21 indicate only the names and addresses of the hotels located within  
22 the requesting county for which lodging sales tax returns have been  
23 filed for a specified period and the fact that lodging sales taxes  
24 remitted by or on behalf of the hotel have constituted a portion of  
25 the total sum remitted by the state to the county for a specified  
26 period under the provisions of the Nebraska Visitors Development  
27 Act. No additional information shall be revealed.

1           (11) (a) Notwithstanding the provisions of subsection (7)  
2 of this section, the Tax Commissioner shall, upon written request  
3 by the Auditor of Public Accounts or the Legislative Performance  
4 Audit Committee, make tax returns and tax return information open  
5 to inspection by or disclosure to the Auditor of Public Accounts  
6 or employees of the office of Legislative Audit for the purpose of  
7 and to the extent necessary in making an audit of the Department  
8 of Revenue pursuant to section 50-1205 or 84-304. Confidential  
9 tax returns and tax return information shall be audited only upon  
10 the premises of the Department of Revenue. All audit workpapers  
11 pertaining to the audit of the Department of Revenue shall be  
12 stored in a secure place in the Department of Revenue.

13           (b) No employee of the Auditor of Public Accounts or  
14 the office of Legislative Audit shall disclose to any person,  
15 other than another Auditor of Public Accounts or office employee  
16 whose official duties require such disclosure or as provided in  
17 subsections (2) and (3) of section 50-1213, any return or return  
18 information described in the Nebraska Revenue Act of 1967 in a form  
19 which can be associated with or otherwise identify, directly or  
20 indirectly, a particular taxpayer.

21           (c) Any person who violates the provisions of this  
22 subsection shall be guilty of a Class I misdemeanor. For purposes  
23 of this subsection, employee includes a former Auditor of Public  
24 Accounts or office of Legislative Audit employee.

25           (12) For purposes of this subsection and subsections (11)  
26 and (14) of this section:

27           (a) Disclosure means the making known to any person in

1 any manner a tax return or return information;

2 (b) Return information means:

3 (i) A taxpayer's identification number and (A) the  
4 nature, source, or amount of his or her income, payments, receipts,  
5 deductions, exemptions, credits, assets, liabilities, net worth,  
6 tax liability, tax withheld, deficiencies, overassessments, or tax  
7 payments, whether the taxpayer's return was, is being, or will be  
8 examined or subject to other investigation or processing or (B) any  
9 other data received by, recorded by, prepared by, furnished to, or  
10 collected by the Tax Commissioner with respect to a return or the  
11 determination of the existence or possible existence of liability  
12 or the amount of liability of any person for any tax, penalty,  
13 interest, fine, forfeiture, or other imposition or offense; and

14 (ii) Any part of any written determination or any  
15 background file document relating to such written determination;  
16 and

17 (c) Tax return or return means any tax or information  
18 return or claim for refund required by, provided for, or permitted  
19 under sections 77-2701 to 77-2713 which is filed with the Tax  
20 Commissioner by, on behalf of, or with respect to any person  
21 and any amendment or supplement thereto, including supporting  
22 schedules, attachments, or lists which are supplemental to or part  
23 of the filed return.

24 (13) Notwithstanding the provisions of subsection (7) of  
25 this section, the Tax Commissioner shall, upon request, provide any  
26 municipality which has adopted the local option sales tax under the  
27 Local Option Revenue Act with a list of the names and addresses

1 of the retailers which have collected the local option sales tax  
2 for the municipality. The request may be made annually and shall  
3 be submitted to the Tax Commissioner on or before June 30 of  
4 each year. The information provided by the Tax Commissioner shall  
5 indicate only the names and addresses of the retailers. The Tax  
6 Commissioner may provide additional information to a municipality  
7 so long as the information does not include any data detailing  
8 the specific revenue, expenses, or operations of any particular  
9 business.

10 (14) (a) Notwithstanding the provisions of subsection  
11 (7) of this section, the Tax Commissioner shall, upon written  
12 request, provide a ~~municipal employee~~ an individual certified under  
13 subdivision (b) of this subsection representing a municipality  
14 which has adopted the local option sales and use tax under  
15 the Local Option Revenue Act with confidential sales and use  
16 tax returns and sales and use tax return information regarding  
17 taxpayers that possess a sales tax permit and the amounts remitted  
18 by such permitholders at locations within the boundaries of the  
19 requesting municipality or with confidential business use tax  
20 returns and business use tax return information regarding taxpayers  
21 that file a Nebraska and Local Business Use Tax Return and  
22 the amounts remitted by such taxpayers at locations within the  
23 boundaries of the requesting municipality. Any written request  
24 pursuant to this subsection shall provide the Department of Revenue  
25 with no less than ten business days to prepare the sales and use  
26 tax returns and sales and use tax return information requested.  
27 Such returns and return information shall be viewed only upon the

1 premises of the department.

2 (b) Each municipality that seeks to request information  
3 under subdivision (a) of this subsection shall certify to the  
4 Department of Revenue one ~~municipal employee~~ individual who is  
5 authorized by such municipality to make such request and review  
6 the documents described in subdivision (a) of this subsection.  
7 The individual may be a municipal employee or an individual who  
8 contracts with the requesting municipality to provide financial,  
9 accounting, or other administrative services.

10 (c) No ~~municipal employee~~ individual certified by a  
11 municipality pursuant to subdivision (b) of this subsection shall  
12 disclose to any person any information obtained pursuant to  
13 a review by that ~~municipal employee~~ pursuant to under this  
14 subsection. A ~~municipal employee~~ An individual certified by a  
15 municipality pursuant to subdivision (b) of this subsection shall  
16 remain subject to this subsection after he or she (i) is no longer  
17 certified or (ii) is no longer in the employment of or under  
18 contract with the certifying municipality.

19 (d) Any person who violates the provisions of this  
20 subsection shall be guilty of a Class I misdemeanor.

21 (e) The Department of Revenue shall not be held liable by  
22 any person for an impermissible disclosure by a municipality or any  
23 agent or employee thereof of any information obtained pursuant to a  
24 review under this subsection.

25 (15) In all proceedings under the Nebraska Revenue Act  
26 of 1967, the Tax Commissioner may act for and on behalf of the  
27 people of the State of Nebraska. The Tax Commissioner in his or her

1 discretion may waive all or part of any penalties provided by the  
2 provisions of such act or interest on delinquent taxes specified in  
3 section 45-104.02, as such rate may from time to time be adjusted.

4 (16) (a) The purpose of this subsection is to set forth  
5 the state's policy for the protection of the confidentiality  
6 rights of all participants in the system operated pursuant to  
7 the streamlined sales and use tax agreement and of the privacy  
8 interests of consumers who deal with model 1 sellers.

9 (b) For purposes of this subsection:

10 (i) Anonymous data means information that does not  
11 identify a person;

12 (ii) Confidential taxpayer information means all  
13 information that is protected under a member state's laws,  
14 regulations, and privileges; and

15 (iii) Personally identifiable information means  
16 information that identifies a person.

17 (c) The state agrees that a fundamental precept for model  
18 1 sellers is to preserve the privacy of consumers by protecting  
19 their anonymity. With very limited exceptions, a certified service  
20 provider shall perform its tax calculation, remittance, and  
21 reporting functions without retaining the personally identifiable  
22 information of consumers.

23 (d) The governing board of the member states in the  
24 streamlined sales and use tax agreement may certify a certified  
25 service provider only if that certified service provider certifies  
26 that:

27 (i) Its system has been designed and tested to ensure



1 that the fundamental precept of anonymity is respected;

2 (ii) Personally identifiable information is only used and  
3 retained to the extent necessary for the administration of model 1  
4 with respect to exempt purchasers;

5 (iii) It provides consumers clear and conspicuous  
6 notice of its information practices, including what information  
7 it collects, how it collects the information, how it uses the  
8 information, how long, if at all, it retains the information, and  
9 whether it discloses the information to member states. Such notice  
10 shall be satisfied by a written privacy policy statement accessible  
11 by the public on the web site of the certified service provider;

12 (iv) Its collection, use, and retention of personally  
13 identifiable information is limited to that required by the member  
14 states to ensure the validity of exemptions from taxation that are  
15 claimed by reason of a consumer's status or the intended use of the  
16 goods or services purchased; and

17 (v) It provides adequate technical, physical, and  
18 administrative safeguards so as to protect personally identifiable  
19 information from unauthorized access and disclosure.

20 (e) The state shall provide public notification to  
21 consumers, including exempt purchasers, of the state's practices  
22 relating to the collection, use, and retention of personally  
23 identifiable information.

24 (f) When any personally identifiable information that  
25 has been collected and retained is no longer required for the  
26 purposes set forth in subdivision (16)(d)(iv) of this section, such  
27 information shall no longer be retained by the member states.

1           (g) When personally identifiable information regarding an  
2 individual is retained by or on behalf of the state, it shall  
3 provide reasonable access by such individual to his or her own  
4 information in the state's possession and a right to correct any  
5 inaccurately recorded information.

6           (h) If anyone other than a member state, or a person  
7 authorized by that state's law or the agreement, seeks to discover  
8 personally identifiable information, the state from whom the  
9 information is sought should make a reasonable and timely effort to  
10 notify the individual of such request.

11           (i) This privacy policy is subject to enforcement by the  
12 Attorney General.

13           (j) All other laws and regulations regarding the  
14 collection, use, and maintenance of confidential taxpayer  
15 information remain fully applicable and binding. Without  
16 limitation, this subsection does not enlarge or limit the state's  
17 authority to:

18           (i) Conduct audits or other reviews as provided under the  
19 agreement and state law;

20           (ii) Provide records pursuant to the federal Freedom of  
21 Information Act, disclosure laws with governmental agencies, or  
22 other regulations;

23           (iii) Prevent, consistent with state law, disclosure of  
24 confidential taxpayer information;

25           (iv) Prevent, consistent with federal law, disclosure or  
26 misuse of federal return information obtained under a disclosure  
27 agreement with the Internal Revenue Service; and

1           (v) Collect, disclose, disseminate, or otherwise use  
2 anonymous data for governmental purposes.

3           Sec. 8. Section 77-27,144, Revised Statutes Cumulative  
4 Supplement, 2012, is amended to read:

5           77-27,144 (1) The Tax Commissioner shall collect the  
6 tax imposed by any incorporated municipality concurrently with  
7 collection of a state tax in the same manner as the state tax is  
8 collected. The Tax Commissioner shall remit monthly the proceeds  
9 of the tax to the incorporated municipalities levying the tax,  
10 after deducting the amount of refunds made and three percent of the  
11 remainder to be credited to the Municipal Equalization Fund.

12           (2) Deductions for a refund made pursuant to section  
13 77-4105 or 77-5725 shall be delayed for one year after the refund  
14 has been made to the taxpayer. The Department of Revenue shall  
15 notify the municipality liable for the refund of the pending  
16 refund, the amount of the refund, and the month in which the  
17 deduction will be made or begin, except that if the amount of a  
18 refund claimed under section 77-4105 or 77-5725 exceeds twenty-five  
19 percent of the municipality's total sales and use tax receipts, net  
20 of any refunds or sales tax collection fees, for the municipality's  
21 prior fiscal year, the department shall deduct the refund over  
22 the period of one year in equal monthly amounts beginning after  
23 the one-year notification period required by this subsection. This  
24 subsection applies to refunds owed by cities of the first class,  
25 cities of the second class, and villages. This subsection applies  
26 beginning January 1, 2014.

27           (3) The Tax Commissioner shall keep full and accurate

1 records of all money received and distributed under the provisions  
2 of the Local Option Revenue Act. When proceeds of a tax levy  
3 are received but the identity of the incorporated municipality  
4 which levied the tax is unknown and is not identified within six  
5 months after receipt, the amount shall be credited to the Municipal  
6 Equalization Fund. The municipality may request the names and  
7 addresses of the retailers which have collected the tax as provided  
8 in subsection (13) of section 77-2711 and may certify a ~~municipal~~  
9 ~~employee~~ an individual to request and review confidential sales  
10 and use tax returns and sales and use tax return information as  
11 provided in subsection (14) of section 77-2711.

12           Sec. 9. Sections 4, 5, 6, and 11 of this act become  
13 operative on October 1, 2014. Sections 7, 8, and 12 of this act  
14 become operative three calendar months after the adjournment of  
15 this legislative session. The other sections of this act become  
16 operative July 1, 2014.

17           Sec. 10. Original sections 13-3107 and 13-3108, Reissue  
18 Revised Statutes of Nebraska, and section 13-2709, Revised Statutes  
19 Supplement, 2013, are repealed.

20           Sec. 11. Original sections 77-2701 and 77-2701.04,  
21 Revised Statutes Cumulative Supplement, 2012, are repealed.

22           Sec. 12. Original section 77-27,144, Revised Statutes  
23 Cumulative Supplement, 2012, and section 77-2711, Revised Statutes  
24 Supplement, 2013, are repealed.

25           Sec. 13. Since an emergency exists, this act takes effect  
26 when passed and approved according to law.