

AMENDMENTS TO LB761

Introduced by Revenue

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

3 Section 1. Section 77-367, Revised Statutes Cumulative
4 Supplement, 2012, is amended to read:

5 77-367 (1) The Department of Revenue may contract to
6 procure products and services to develop, deploy, or administer
7 systems or programs which identify nonfilers of returns,
8 underreporters, or nonpayers of taxes administered by the
9 department or improper or fraudulent payments made through programs
10 administered by the department. The department shall enter into
11 at least one such contract by October 31, 2014, and such contract
12 shall be for the purposes of identifying nonfilers of returns with
13 a tax liability in any amount and underreporters and nonpayers of
14 taxes with an outstanding tax liability of at least five thousand
15 dollars. Fees for services, reimbursements, costs incurred by the
16 department, or other remuneration may be funded from the amount of
17 tax, penalty, interest, or other recovery actually collected and
18 shall be paid only after the amount is collected. The Legislature
19 intends to appropriate an amount from the tax, penalty, interest,
20 and other recovery actually collected, not to exceed the amount
21 collected, which is sufficient to pay for services, reimbursements,
22 costs incurred by the department, or other remuneration pursuant to
23 this section. Vendors entering into a contract with the department

1 pursuant to this section are subject to the requirements and
2 penalties of the confidentiality laws of this state regarding tax
3 information.

4 (2) Ten percent of all proceeds received during each
5 calendar year due to the contracts entered into pursuant to this
6 section shall be deposited in the Department of Revenue Enforcement
7 Fund for purposes of identifying nonfilers, underreporters,
8 nonpayers, and improper or fraudulent payments.

9 (3) The Tax Commissioner shall submit electronically an
10 annual report to the Revenue Committee of the Legislature and
11 Appropriations Committee of the Legislature on the amount of
12 dollars generated during the previous fiscal year pursuant to this
13 section.

14 Sec. 2. Original section 77-367, Revised Statutes
15 Cumulative Supplement, 2012, is repealed.