

ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019
COMMITTEE STATEMENT
LB236

Hearing Date: Friday February 22, 2019
Committee On: Revenue
Introducer: Crawford
One Liner: Change access to sales and use tax information with respect to the Nebraska Advantage Transformational Tourism and Redevelopment Act

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

Vote Results:

| | | |
|----------------------------|---|--------------------------------------------------------------------------------|
| Aye: | 7 | Senators Briese, Crawford, Friesen, Kolterman, Lindstrom, Linehan, McCollister |
| Nay: | | |
| Absent: | | |
| Present Not Voting: | 1 | Senator Groene |

Oral Testimony:

Proponents:

Senator Sue Crawford
Jeff Kooistra

Representing:

Introducer
United Cities of Sarpy County, City of Gretna

Opponents:

Representing:

Neutral:

Tony Fulton

Representing:

Nebraska Department of Revenue

Summary of purpose and/or changes:

The bill amends Neb.Rev.Stat. Sec. 77-2711, which lists the exceptions to the general rule prohibiting disclosure of confidential of tax information under the purview of the Tax Commissioner.

Under current law, one person designated by a municipality with a local option sales tax is allowed to review confidential sales and use tax return information of sales tax permit holders with locations within the boundaries of the municipality. The return information must be reviewed on the premises of the Department of Revenue and may not be removed from the premises.

The bill would allow this information to be sent electronically to the designated person at the municipality rather than requiring them to review the information on the premises of the Department. This would only apply to situations in which the request is from a municipality that has an agreement under the Nebraska Advantage Transformational Tourism and Redevelopment Act.

The information would be sent electronically in a secure manner as determined by the Tax Commissioner.

Lou Ann Linehan, Chairperson