

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT
LB368

Hearing Date: Friday January 29, 2021
Committee On: Government, Military and Veterans Affairs
Introducer: Sanders
One Liner: Provide the Auditor of Public Accounts enforcement powers for failure of political subdivisions to file reports

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:
Aye: 8 Senators Blood, Brewer, Halloran, Hansen, M., Hunt, Lowe, McCollister, Sanders
Nay:
Absent:
Present Not Voting:

Oral Testimony:

Proponents:
Senator Rita Sanders
Russ Karpisek

Representing:
Introducer
State Auditor's Office

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

This bill would grant discretionary authority to the Auditor of Public Accounts to assess a late fee of twenty dollars per calendar day when political subdivisions fail to timely file a required report with the Auditor's office. The total late fee would not be allowed to exceed two thousand dollars. Any such fees collected would be remitted to the State Treasurer and credited to the Auditor of Public Accounts Cash Fund.

A political subdivision failing to file required reports would also be subject to - at the Auditor's discretion - an audit by the Auditor of Public Accounts. That audit would be conducted at the expense of the political subdivision.

Explanation of amendments:

The committee amendment deletes a redundant grant of authority to the Auditor of Public Accounts.

Tom Brewer, Chairperson