

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB1110**

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**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 1110 makes several changes to the operations of the Department of Revenue:

(1) allows for confidential information sharing between the DOR and the Department of Health and Human Services; (2) creates a collection fee of \$25 or ten percent of the tax liability, whichever is greater, for the collection of all delinquent taxes and allows the DOR to add the actual costs incurred by the department to collect the delinquent taxes; (3) creates a collection fee of \$25 or ten percent of the tax liability, whichever is greater, for all assessments and notices of deficiency; (4) authorizes filing fees for petitions of redetermination (\$40), applications for a waiver of interest or penalty (\$25), and written requests for a certificate stating no tax is due (\$25); (5) redistributes mechanical amusement tax revenues from the Charitable Gaming Operations Fund to the Department of Revenue Enforcement Fund; (6) requires any fees to a collection agency for the collection of delinquent taxes less than or equal to fifty percent of the delinquent tax balance be paid by the delinquent taxpayer; (7) allows the Tax Commissioner to register a claim for delinquent taxes with the district court of Lancaster County for delinquent taxes owed by entities outside of the state of Nebraska.

All fees listed in items (2) through (4) are directed to the Department of Revenue Enforcement Fund and subject to annual adjustment for inflation.

**Principal Introducer:** \_\_\_\_\_

**Senator R. Brad von Gillern**