

## LEGISLATIVE BILL 344

Approved by the Governor April 15, 1985

Introduced by V. Johnson, 8

AN ACT relating to revenue and taxation; to amend section 66-461, Reissue Revised Statutes of Nebraska, 1943, and sections 13-203, 13-207, 77-2711, 77-2769, 77-2769.01, 77-2770, and 77-27,119, Revised Statutes Supplement, 1984; to change references to a repealed statute which provided for a corporate franchise tax; to repeal the Multistate Tax Compact; to harmonize provisions; and to repeal the original sections, and also sections 77-2901, 77-2902, and 77-2903, Reissue Revised Statutes of Nebraska, 1943.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 13-203, Revised Statutes Supplement, 1984, be amended to read as follows:

13-203. As used in the Community Development Assistance Act, unless the context otherwise requires:

(1) Business firm shall mean any business entity including a corporation, fiduciary, sole proprietorship, partnership, or corporation having an election in effect under subchapter S of the Internal Revenue Code subject to the state income ~~or franchise~~ tax imposed by section 77-2715 or ~~77-2734~~ 77-2734.02 or an insurance company paying a tax in this state pursuant to section 44-1213, 77-908, or 77-909;

(2) Community services shall mean any type of the following in a community development area: (a) Employment training; (b) human services; (c) medical services; (d) physical facility and neighborhood development services; (e) recreational services or activities; (f) educational services; or (g) crime prevention activities, including, but not limited to, the instruction of any individual in the community development area that enables him or her to acquire vocational skills; counseling and advice; emergency services; community, youth, day care, and senior citizen centers; in-home services; home improvement services and programs; and any legal enterprise which aids in the prevention or reduction of crime;

(3) Department shall mean the Department of Economic Development;

(4) Director shall mean the Director of Economic Development;

(5) Community development area shall mean any village, city, county, or part thereof which has been

designated by the department as an area of chronic economic distress;

(6) Community assistance shall mean furnishing financial assistance, labor, material, or technical advice to aid in the physical improvement of any part or all of a community development area;

(7) Community betterment organization shall mean any organization performing community services or offering community assistance in a community development area and to which contributions are tax deductible under the provisions of the Internal Revenue Service of the United States Department of the Treasury; and

(8) Area of chronic economic distress shall mean an area of the state which exceeds state averages in a majority of the following categories:

- (a) Unemployment;
- (b) Percentage of the population below the median family income;
- (c) Vacant and substandard housing stock;
- (d) Depressed housing valuations; and
- (e) Crime.

Sec. 2. That section 13-207, Revised Statutes Supplement, 1984, be amended to read as follows:

13-207. (1) Any business firm which plans to or which has contributed to a certified program of a community betterment organization may apply to the department for authorization for a tax credit for the contribution to the certified program in an amount up to but not exceeding the maximum tax credit allowed by the department. The maximum tax credit allowed by the department for each approved business firm shall be in an amount which does not exceed forty per cent of the total amount contributed by the business firm during its taxable year to any programs certified pursuant to section 13-205. The director shall send a copy of the approved application which includes the amount of the tax credit to be allowed and a certification by the department that the contribution has been paid as proposed by the business firm to the Tax Commissioner who shall grant a tax credit against any tax due under sections 77-2715 and ~~77-2734~~, 77-2734.02 and to the Director of Insurance who shall grant a tax credit against any tax due under sections 44-1213, 77-908, and 77-909.

(2) No tax credit shall be granted to any business firm in this state pursuant to the Community Development Assistance Act for activities that are a part of its normal course of business. Any tax credit balance may be carried over and applied against the business firm's tax liability for the next five years immediately succeeding the tax year in which the credit was first allowed.

Sec. 3. That section 66-461, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-461. After a purchaser and claimant

purchases or acquires for use motor vehicle fuel upon which a credit for the tax may be due, he or she may file with his or her Nebraska income tax return a statement of claim, hereinafter called claim, on such forms as may be prescribed by the administrator. The ~~PROVIDED~~ the claimant shall not file more than one claim annually, and no claim shall be allowed except those claims resulting from tax credit gasoline purchases made during the taxable year for which the taxpayer is filing ~~his~~ a Nebraska income tax return. A refund shall be allowed to the extent the credit for tax credit gasoline exceeds the income tax ~~or franchise tax~~ levied by sections 77-2701 to 77-27,135, but no refund shall be made in any amount less than two dollars. The claim shall include a statement (1) as to the source or place of business where such motor vehicle fuel, used solely for agricultural, industrial, or nonhighway purposes, was acquired, together with a statement, on such standard form as the administrator shall provide and furnish, supported by invoices for all types of motor vehicle fuels, other than tax credit gasoline, purchased by recipient during the period for which claim for credit is filed, ~~;~~ (2) of the location of the land upon which such gasoline or motor fuel was used, together with, if for agricultural purposes, the number of cultivated acres of such land and the acreage of each kind of crops grown or produced on such land, ~~;~~ (3) that the information stated in the attached original copy of the invoice of credit is true and correct, ~~;~~ (4) as to the manner in which such motor vehicle fuel was used, ~~;~~ (5) that no part of such motor vehicle fuel was used in propelling motor vehicles over the highways of this state, ~~;~~ and (6) that the motor vehicle fuel, for which credit for the tax thereon is claimed, was used solely for agricultural, industrial, or nonhighway purposes as provided in sections 66-445 to 66-466. Claims ~~PROVIDED~~ claims for credit shall in no event be considered or allowed upon a total quantity of less than forty gallons of tax credit gasoline. The administrator shall neither receive nor allow such a claim for credit unless such claim shall include a statement that the tractor or tractors, engine or engines, machinery, or motor vehicle owned by the claimant, were included in the claimant's personal tax list for the preceding year, or that he or she owned no such tractor or engine upon which personal taxes might have been levied during such year. The claim shall be accompanied by the original copy of the invoice for credit, referred to in subdivision (3) of this section, and the administrator may require other evidence in addition to the claim, in such form and at such time as he or she may deem advisable, or refer the same to a field representative for investigation.

Sec. 4. That section 77-2711, Revised Statutes Supplement, 1984, be amended to read as follows:

77-2711. (1)(a) The Tax Commissioner shall

enforce the provisions of sections 77-2702 to 77-2713 and may prescribe, adopt, and enforce rules and regulations relating to the administration and enforcement of such sections.

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

(2) The Tax Commissioner may employ accountants, auditors, investigators, assistants, and clerks necessary for the efficient administration of sections 77-2701 to 77-27,135 and may delegate authority to his or her representatives to conduct hearings, prescribe regulations, or perform any other duties imposed by sections 77-2701 to 77-2713.

(3)(a) Every seller, every retailer, and every person storing, using, or otherwise consuming in this state tangible personal property purchased from a retailer shall keep such records, receipts, invoices, and other pertinent papers in such form as the Tax Commissioner may reasonably require.

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

(4) The Tax Commissioner or any person authorized in writing by him or her may examine the books, papers, records, and equipment of any person selling tangible personal property and any person liable for the use tax and may investigate the character of the business of the person in order to verify the accuracy of any return made or, if no return is made by the person, to ascertain and determine the amount required to be paid.

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

(6) In administration of the use tax, the Tax Commissioner may require the filing of reports by any person or class of persons having in his, her, or their possession or custody information relating to sales of tangible personal property, the storage, use, or other consumption of which is subject to the tax. The report shall be filed when the Tax Commissioner requires, and shall set forth the names and addresses of purchasers of the tangible personal property, the sales price of the property, the date of sale, and such other information as the Tax Commissioner may require.

(7) It shall be a Class I misdemeanor for the Tax Commissioner or any official or employee of the Tax Commissioner to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records and activities of any retailer or any other person visited or examined in the discharge of

official duty or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof, or any book containing any abstract or particulars thereof to be seen or examined by any person not connected with the Tax Commissioner. Nothing in this section shall be construed to prohibit (a) the delivery to a taxpayer, his or her duly authorized representative, or his or her successors, receivers, trustees, executors, administrators, assignees, or guarantors, if directly interested, of a certified copy of any return or report in connection with his or her tax, (b) the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, (c) the inspection by the Attorney General or other legal representative of the state of the reports or returns of any taxpayer when information on the reports or returns is considered, by the Attorney General, to be relevant to any action or proceeding instituted by the taxpayer or against whom an action or proceeding is being considered or has been commenced by any state agency, (d) the furnishing of any information to the United States government or to states allowing similar privileges to the Tax Commissioner, or (e) the disclosure of information and records to a collection agency contracting with the Tax Commissioner pursuant to sections 77-377.01 to 77-377.04.

(8) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner may permit the Postal Inspector of the United States Postal Service or his or her delegates to inspect the reports or returns of any person filed pursuant to sections 77-2701 to 77-27,135 when information on the reports or returns is relevant to any action or proceeding instituted or being considered by the United States Postal Service against such person for the fraudulent use of the mails to carry and deliver false and fraudulent tax returns to the Tax Commissioner with the intent to defraud the State of Nebraska or to evade the payment of Nebraska state taxes.

(9) Notwithstanding the provisions of subsection (7) of this section, the Tax Commissioner may permit other tax officials of this state to inspect the tax returns, reports, and applications filed under sections 77-2701 to 77-2713, but such inspection shall be permitted only for purposes of enforcing a tax law and only to the extent and under the conditions prescribed by the rules and regulations of the Tax Commissioner. The Tax Commissioner may furnish to the Multistate Tax Commission any information contained in the tax returns and reports and related schedules and documents filed pursuant to the laws of this state and in the report of an audit or investigation made with respect thereto. Such information may be furnished solely for tax purposes. The Multistate Tax Commission may make such information available to the

tax officials of any other state, the District of Columbia, or the United States and its territories for tax purposes.

(10) In all proceedings under the provisions of sections 77-2701 to 77-27,135, the Tax Commissioner may act for and on behalf of the people of the State of Nebraska. The commissioner in his or her discretion may waive all or part of any penalties provided by the provisions of sections 77-2701 to 77-27,135, but may not waive the minimum interest on delinquent taxes specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature.

Sec. 5. That section 77-2769, Revised Statutes Supplement, 1984, be amended to read as follows:

77-2769. (1) Every resident and nonresident individual, corporation, and other entity taxed as a corporation under the Internal Revenue Code shall pay the estimated tax for the taxable year, in such form as the Tax Commissioner may prescribe, except that (a) no payment of estimated tax is required by an individual if the estimated tax can reasonably be expected to be less than three hundred dollars and (b) no payment of estimated tax is required by a corporation or other entity taxed as a corporation under the Internal Revenue Code if the estimated tax can reasonably be expected to be less than four hundred dollars.

(2)(a) Estimated tax for an individual shall mean the amount which the individual estimates to be his or her income tax under the provisions of sections 77-2714 to 77-27,135 for the taxable year less the amount which he or she estimates to be the sum of any credits allowable for tax withheld under section 77-2753, tax paid to another state under section 77-2730, and tax paid on gasoline and motor fuels used for agricultural, industrial, and nonhighway purposes under section 66-452.

(b) Estimated tax for a corporation or other entity taxed as a corporation under the Internal Revenue Code shall mean the amount which the corporation or business estimates to be its franchise or income tax under the provisions of sections 77-2714 to 77-27,135 for the taxable year less the amount which is estimated to be the sum of any credits allowable for in lieu of intangible tax paid under subsection (2) (1) of section 77-2734 77-2734.03 and tax paid on gasoline and motor fuels used for agricultural, industrial, and nonhighway purposes under section 66-452.

(3) If they are eligible to do so for federal tax purposes, a husband and wife may make a joint payment of estimated tax as if they were one taxpayer, in which case the liability with respect to the estimated tax shall be joint and several. If a joint payment is made but husband and wife elect to determine their taxes separately, the estimated tax for such year may be treated as the estimated tax of either husband or wife, or may be divided between

them, as they may elect.

(4) The payment of estimated tax for an individual under a disability shall be made and filed in the manner provided in subsection (2) of section 77-2763 for an income tax return.

(5) The payment of estimated tax shall be paid on or before the dates prescribed by the laws of the United States for payment of estimated federal income tax, except that the Tax Commissioner, by rule and regulation, may establish other dates for payment of estimated tax.

(6) The application of ~~the provisions of~~ this section to taxable years of less than twelve months shall be in accordance with regulations prescribed by the Tax Commissioner.

(7) Payment of the estimated income tax or any installment thereof shall be considered payment on account of the income tax imposed under ~~the provisions of~~ sections 77-2714 to 77-27,135 for the taxable year.

Sec. 6. That section 77-2769.01, Revised Statutes Supplement, 1984, be amended to read as follows:

77-2769.01. (1) A corporation may, after the close of the taxable year and on or before the fifteenth day of the third month thereafter, and before the day on which it files a return for such taxable year, file an application for an adjustment of an overpayment by it of estimated income tax for such taxable year. An application under this section shall not constitute a claim for credit or refund. The application shall be filed in such manner and form as the Tax Commissioner may prescribe by rules, regulations, and instructions. The application shall set forth: (a) The estimated income tax paid by the corporation during the taxable year; (b) the amount which, at the time of filing the application, the corporation estimates as its income tax liability for the taxable year; (c) the amount of the requested adjustment; and (d) such other information for purposes of carrying out this section as may be required by rules and regulations.

(2) Within forty-five days from the date on which an application for adjustment is filed, the Tax Commissioner shall make, to the extent he or she deems practicable in such period, a limited examination of the application to discover omissions and errors. The Tax Commissioner shall determine the amount of the adjustment upon the basis of the application and the examination. The Tax Commissioner may disallow, without further action, any application which he or she finds to contain material omissions or errors which he or she deems cannot be corrected within such forty-five days. The decision made by the Tax Commissioner shall be final and not subject to further review.

(3) Upon approval of the application, the Tax Commissioner, within the forty-five day period, may credit the amount of the adjustment against any existing tax

liability on the part of the corporation and shall refund the remainder to the corporation. No application under this section shall be allowed unless the amount of the adjustment equals or exceeds (a) ten per cent of the amount estimated by the corporation on its application as its income tax liability for the taxable year and (b) five hundred dollars.

(4) Any adjustment under this section shall be treated as a reduction in the estimated income tax paid, computed on the day the credit is allowed or the refund is paid. Any credit or refund of an adjustment shall be treated as if not made when determining (a) whether there has been any underpayment of estimated income tax under section 77-2790 and (b) if there is an underpayment, the period during which the underpayment existed.

(5) For purposes of this section, income tax liability shall mean the excess of the ~~franchise or~~ income tax imposed by sections 77-2714 to 77-27,135 reduced by the credits against the tax provided by state law. The amount of an adjustment authorized under this section shall be equal to the excess of the estimated income tax paid by the corporation during the taxable year reduced by the amount which, at the time of filing the application, the corporation estimates as its income tax liability for the taxable year. A corporation seeking an adjustment under this section, which paid its estimated income tax on a consolidated basis or expects to make a consolidated return for the taxable year, shall be subject to such conditions, limitations, and exceptions as the Tax Commissioner may prescribe by rules, regulations, and instructions.

(6) An excessive adjustment shall be equal to the smaller of the amount of the adjustment or the amount by which the income tax liability for the taxable year as shown on the return for the taxable year exceeds the estimated income tax paid during the taxable year, reduced by the amount of the adjustment. The amount of any excessive adjustment made before the fifteenth day of the third month following the close of the taxable year shall bear interest from the date on which the adjustment was allowed to such fifteenth day, at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature.

Sec. 7. That section 77-2770, Revised Statutes Supplement, 1984, be amended to read as follows:

77-2770. (1)(a) The Tax Commissioner may grant a reasonable extension of time for filing any return, statement, or other document, or for payment of income tax or estimated tax or any installment thereof, on such terms and conditions as he or she may require. Except in the case of a taxpayer who is abroad, no such extension or extensions shall exceed a total of seven months.

(b) An extension of time granted for filing of a



return, other than to a corporate taxpayer, shall for the purpose of this subsection extend the time for payment of any tax which may be due. An extension of time for filing any return granted by the Internal Revenue Service for other than a corporate taxpayer shall operate as an extension under this section.

(2) An extension for the filing of the return of corporate income ~~or corporate franchise~~ taxes imposed by section ~~77-2734~~ 77-2734.02 shall be allowed any corporation or other entity taxed as a corporation if, in such manner and at such time as the Tax Commissioner may by regulation prescribe, there is filed on behalf of such corporation the form prescribed by the Tax Commissioner, and if such corporation pays, on or before the date prescribed for payment of the tax, determined without regard to any extension of time for filing such return, the amount properly estimated as its tax; but this extension may be terminated at any time by the Tax Commissioner by mailing to the taxpayer notice of such termination at least ten days prior to the date for termination fixed in such notice. No extension of time for filing any corporate return shall be considered an extension of time for payment of corporate income ~~or franchise~~ tax unless such request is specifically filed with and granted by the Tax Commissioner.

The Tax Commissioner may grant reasonable additional extensions of time to file any corporate income ~~or franchise~~ tax return on such terms and conditions as he or she may require.

(3) If any extension of time is granted for payment of any amount of tax, the Tax Commissioner may require the taxpayer to furnish a bond or other security in an amount not exceeding twice the amount of the tax for which the extension of time for payment is granted, on such terms and conditions as the Tax Commissioner may require.

Sec. 8. That section 77-27,119, Revised Statutes Supplement, 1984, be amended to read as follows:

77-27,119. (1) The Tax Commissioner shall administer and enforce the income tax imposed by sections 77-2714 to 77-27,135, and he or she is authorized to conduct hearings and to make such rules and regulations and to require such facts and information to be reported as he or she may deem necessary to enforce the income tax provisions of sections 77-2714 to 77-27,135, except that such rules, regulations, and reports shall not be inconsistent with the laws of this state or the laws of the United States. The Tax Commissioner may for enforcement and administrative purposes divide the state into a reasonable number of districts in which branch offices may be maintained.

(2)(a) The Tax Commissioner may prescribe the form and contents of any return or other document required to be filed under the income tax provisions of sections

77-2714 to 77-27,135. Such return or other document shall be compatible as to form and content with the return or document required by the laws of the United States. Commencing with the taxable year 1971, the form shall have a place where the taxpayer shall designate the school district in which he or she lives and the county in which the district is located. The Tax Commissioner shall promulgate such rules and regulations as may be necessary to insure compliance with this requirement.

(b) The State Department of Education, with the assistance and cooperation of the Department of Revenue, shall develop a uniform system for numbering all school districts in the state. Such system shall be consistent with the data processing needs of the Department of Revenue. Such system shall be fully operational by December 31, 1980, and shall be used in all tax years thereafter for the school district identification required by subsection (2)(a) of this section.

(c) The proper filing of an income tax return shall consist of the submission of such form as prescribed by the Tax Commissioner or an exact facsimile thereof with sufficient information provided by the taxpayer on the face of the form from which to compute the actual tax liability. Each taxpayer shall include the correct social security number or state identification number on the face of the form. A filing is deemed to occur when the required information is provided.

(3) The Tax Commissioner, for the purpose of ascertaining the correctness of any return or other document required to be filed under the income tax provisions of sections 77-2714 to 77-27,135, for the purpose of determining corporate income, ~~corporate franchise~~, individual income, and withholding tax due, or for the purpose of making an estimate of taxable income of any person, shall have the power to examine or to cause to have examined, by any agent or representative designated by him or her for that purpose, any books, papers, records, or memoranda bearing upon such matters and may, by summons, require the attendance of the person responsible for rendering such return or other document, or remitting any tax, or any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take testimony and require proof material for his or her information, with power to administer oaths to such person or persons.

(4) The time and place of examination pursuant to the provisions of this section shall be such time and place as may be fixed by the Tax Commissioner and as are reasonable under the circumstances. In the case of a summons, the date fixed for appearance before the Tax Commissioner shall not be less than twenty days from the time of service of the summons.

(5) No taxpayer shall be subjected to

unreasonable or unnecessary examinations or investigations.

(6) Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Tax Commissioner, any officer or employee of the Tax Commissioner, any person engaged or retained by the Tax Commissioner on an independent contract basis, any person who, pursuant to this section, is permitted to inspect any report or return or to whom a copy, an abstract, or a portion of any report or return is furnished, or any other person to divulge, make known, or use in any manner the amount of income or any particulars set forth or disclosed in any report or return required except for the purpose of enforcing the provisions of sections 77-2714 to 77-27,135. The officers charged with the custody of such reports and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Tax Commissioner in an action or proceeding under the provisions of the tax law to which he or she is a party or on behalf of any party to any action or proceeding under the provisions of sections 77-2714 to 77-27,135 when the reports or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of such reports or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing herein shall be construed (a) to prohibit the delivery to a taxpayer, his or her duly authorized representative, or his or her successors, receivers, trustees, executors, administrators, assignees, or guarantors, if directly interested, of a certified copy of any return or report in connection with his or her tax, (b) to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, (c) to prohibit the inspection by the Attorney General or other legal representatives of the state of the report or return of any taxpayer who shall bring an action to review the tax based thereon or against whom an action or proceeding for collection of tax has been instituted, (d) to prohibit furnishing to the Nebraska Workmen's Compensation Court the names, addresses, and identification numbers of employers, and such information shall be furnished on request of the court, or (e) to prohibit the disclosure of information and records to a collection agency contracting with the Tax Commissioner pursuant to sections 77-377.01 to 77-377.04. Any person who violates the provisions of this subsection shall be guilty of a felony and shall, upon conviction thereof, be fined not less than one hundred dollars nor more than five hundred dollars, or be imprisoned not more than five years, or be both so fined and imprisoned, in the discretion of the court, together

with costs of prosecution. If the offender is an officer or employee of the state, he or she shall be dismissed from office and be ineligible to hold any public office in this state for a period of two years thereafter.

(7) Reports and returns required to be filed under income tax provisions of sections 77-2714 to 77-27,135 shall be preserved for three years and thereafter until the Tax Commissioner orders them to be destroyed.

(8) Notwithstanding the provisions of subsection (6) of this section, the Tax Commissioner may permit the Secretary of the Treasury of the United States or his or her delegates, or the proper officer of any state imposing an income tax, or the authorized representative of either such officer, to inspect the income tax returns of any taxpayer, or may furnish to such officer or his or her authorized representative an abstract of the return of income of any taxpayer or supply him or her with information concerning an item of income contained in any return or disclosed by the report of any investigation of the income or return of income of any taxpayer, but such permission shall be granted only if the statutes of the United States or of such other state, as the case may be, grant substantially similar privileges to the Tax Commissioner of this state as the officer charged with the administration of the income tax imposed by the provisions of sections 77-2714 to 77-27,135.

(9) Notwithstanding the provisions of subsection (6) of this section, the Tax Commissioner may permit the Postal Inspector of the United States Postal Service or his or her delegates to inspect the reports or returns of any person filed pursuant to the provisions of sections 77-2701 to 77-27,135 when information on the reports or returns is relevant to any action or proceeding instituted or being considered by the United States Postal Service against such person for the fraudulent use of the mails to carry and deliver false and fraudulent tax returns to the Tax Commissioner with the intent to defraud the State of Nebraska or to evade the payment of Nebraska state taxes.

(10) The Tax Commissioner may permit other tax officials of this state to inspect the tax returns and reports filed under the provisions of sections 77-2714 to 77-27,135, but such inspection shall be permitted only for purposes of enforcing a tax law and only to the extent and under the conditions prescribed by the regulations of the Tax Commissioner. The Tax Commissioner may furnish to the Multistate Tax Commission any information contained in the tax returns and reports and related schedules and documents filed pursuant to the laws of this state and in the report of an audit or investigation made with respect thereto. Such information may be furnished solely for tax purposes, and the Multistate Tax Commission may make such

information available to the tax officials of any other state, the District of Columbia, or the United States and its territories for tax purposes-

(11) The Tax Commissioner shall compile the school district information required by subsection (2) of this section. Insofar as it is possible, such compilation shall include, but not be limited to, the total adjusted gross income of each school district in the state. The Tax Commissioner shall adopt and promulgate such rules and regulations as may be necessary to insure that such compilation does not violate the confidentiality of any individual income tax return nor conflict with any other provisions of state or federal law.

Sec. 9. That original section 66-461, Reissue Revised Statutes of Nebraska, 1943, and sections 13-203, 13-207, 77-2711, 77-2769, 77-2769.01, 77-2770, and 77-27,119, Revised Statutes Supplement, 1984, and also sections 77-2901, 77-2902, and 77-2903, Reissue Revised Statutes of Nebraska, 1943, are repealed.