

LEGISLATIVE BILL 1251

Approved by the Governor April 11, 2000

Introduced by Raikes, 25; Redfield, 12; Wehrbein, 2; Wickersham, 49

AN ACT relating to revenue and taxation; to amend section 77-1784, Reissue Revised Statutes of Nebraska; to require electronic payment of taxes as prescribed; to provide a penalty; and to repeal the original section.

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

Section 1. Section 77-1784, Reissue Revised Statutes of Nebraska, is amended to read:

77-1784. (1) The Tax Commissioner may accept electronic filing of applications, returns, and any other document required to be filed with the Tax Commissioner.

(2) The Tax Commissioner may use electronic fund transfers to collect any taxes, fees, or other amounts required to be paid to or collected by the Tax Commissioner or to pay any refunds of such amounts.

(3) The Tax Commissioner may adopt rules and regulations to establish the criteria for acceptability of filing documents and making payments electronically. The criteria may include the type of tax for which electronic filings or payments will be accepted, the method of transfer, or minimum amounts. The Tax Commissioner may refuse to accept any electronic filings or payments that do not meet the criteria established or that are made before the establishment of the criteria.

(4) For payments due after January 1, 2001, the Tax Commissioner may require the use of electronic fund transfers for any taxes, fees, or amounts required to be paid to or collected by the Tax Commissioner for any taxpayer who made payments exceeding one hundred thousand dollars for a tax program in the prior year for that tax program. The requirement to make electronic fund transfers may be phased in as deemed necessary by the Tax Commissioner. Notice of the requirement to make electronic fund transfers shall be provided at least three months prior to the date the first electronic payment is required to be made.

(5) Any person who fails to make a required payment by electronic fund transfer shall be subject to a penalty of one hundred dollars for each required payment that was not made by electronic fund transfer. The penalty provided by this section shall be in addition to all other penalties and applies even if payment by some other method is timely made. The Tax Commissioner may waive the penalty provided in this section upon a showing of good cause.

(6) The use of electronic filing of documents and electronic fund transfers shall not change the rights of any party from the rights such party would have if a different method of filing or payment were used. The document produced during the electronic filing of a taxpayer's information with the state shall be prima facie evidence for all purposes that the taxpayer's signature accompanied the taxpayer's information in the electronic transmission.

Sec. 2. Original section 77-1784, Reissue Revised Statutes of Nebraska, is repealed.