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identify directly or indirectly a particular taxpayer. Again, that particular safeguard is made applicable to the performance audit committee. The current language goes on to say that anyone who violates the provisions that I've just read to you shall be guilty of a Class IV felony, and the guilty officer shall be dismissed from employment and be ineligible to hold any position of employment within the state of Nebraska for a period of years. And that same punitive language would be applicable to anybody who violated the statute with regard to the confidentiality of a performance audit by the Program Evaluation Committee. There is another subsection of statutes that provides safeguards. The current statute says the Auditor of Public Accounts shall, as a condition for receiving tax returns and tax return information, subject his, her, or its employees to the same confidentiality information safeguards and disclosure procedures as required of Department of Revenue employees. That same safeguard is also then applied under the new language to performance audits and to the employees of the Legislature in the same way that it's applied to the employees of the Auditor of Public Accounts when they do financial audits, as they can do now under the law. It says that the auditor, in their current responsibility, shall establish and maintain a permanent system of standardized records with respect to any request for tax returns and tax return information, the reason for such request, and the date of such request, and any disclosure of the tax return or tax return information. Further, requires that the Department of Revenue establish and maintain a secure place or place in the Department of Revenue in which the tax returns and the information or the audit shall be stored, so their records are stored within the Department of Revenue and are not taken out. Again, that safeguard, as is currently applicable to the Auditor's Office and to audits and to financial audits in the Auditor's Office would also be made applicable to performance audits. Access is restricted only to those persons whose duties and responsibilities require access. Even the legislative members of the Program Evaluation Committee would not have access to confidential information; it would only be the members, the staff members, of the Program Evaluation Committee. And then there is a very big catchall. It says that the Tax Commissioner can determine such other safeguards as may be necessary or appropriate to protect the confidentiality of