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"Legislative Performance Audit Committee" in order to empower the Legislature to do the same kind of job that the Auditor would do and under the same parameters that the Auditor has but with respect to performance audits. When the Auditor or the Legislative Performance Audit Committee is doing work in the Department of Revenue with regard to income tax returns, they say that the audit shall be: statistically and randomly select the tax returns and tax return information to be audited based on a computer tape provided by the Department of Revenue, which contains only total population documents without specific identification of taxpayers. Okay? The Tax Commissioner shall have the authority to approve the statistical sampling method used by the Auditor, and then it says confidential tax returns and tax return information shall be audited only upon the premises of the Department of Revenue. Can't be taken off premises. And then it goes on to say all audit work papers pertaining to the audit shall be stored in a secure place in the Department of Revenue. In other words, the work papers can't even be taken off the Department of Revenue premises. So all those limitations that now apply to the Auditor...

SENATOR CUDABACK: One minute.

SENATOR BEUTLER: ...would also apply to the Performance Audit Committee. And then the penalty, the penalty for violating confidentiality in this area, that is the area of tax returns, is not a Class III misdemeanor but rather a Class IV felony. So it gets to be very serious business at this level. We treat tax returns with a high measure of respect and that will continue to be the case. I've given you some handouts. I gave you an Attorney General's Opinion so that you could see that we...in fact, it is dubious as to authority in several areas and we want to clarify that. I've given you the handout that shows the processes, the processes used by the Performance Audit Committee, how we go through the audit process, so I wanted you to see there are carefully laid-out procedures.

SENATOR CUDABACK: Time, Senator. Thank you, Senator Byars (sic). You've heard the opening on LB 588, Legislative Performance Audit Committee, by Senator Beutler. Open for discussion. Senator Smith, followed by Senator Redfield and