

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2010-11		FY 2011-12	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 879 would make a number of changes to revenue and related statutes.

Amends Section 60-484, dealing with the Motor Vehicle Operator's License Act, to allow the Department of Motor Vehicles to provide the Department of Revenue with the Social Security number of the holder of a operator's license, driver's license, or state identification card so that the Department of Revenue may more efficiently carry out its duties. Other information to be provided by DMV to Revenue includes: the individual's name, address of record, type of license or permit, issue date, expiration date, license or permit status.

Amends Section 66-719, dealing with the motor fuels tax, to allow the Department of Revenue to waive interest at its discretion.

Inserts new language providing that the Department of Revenue and the Department of Labor shall maintain and publish a list of delinquent taxpayers who owe taxes or fees in excess of \$20,000 for which notice of lien has been filed. The list may be posted on the web site of either department and shall include the name and address of the delinquent taxpayer, type of tax or fee due, and the amount, including interest, penalties, and costs. The list is to be updated quarterly by both agencies. A delinquent taxpayer is to be given 30 days written notice before their name is published on the list.

Amends Section 77-2701.38, definition of streamlined sales and use tax agreement to include amendments ratified by the Legislature pursuant to Section 77-2712.03.

The bill amends Sections 77-2711 and 77-27,119 to allow the disclosure of taxpayer information to the Nebraska Department of Labor necessary for the administration of the Employment Security Law or the Contractor Registration Act.

Amends Sections 77-2789 and 77-2790 to provide for an additional 10% penalty of the total amount due, exclusive of interest and other penalties, for filers if tax and penalty are not paid when a determination by the Tax Commissioner becomes final.

Sections 77-2796 and 77-27,100, regarding the denial of a claim for refund, are amended to change from 60 days to 30 days from the date when the taxpayer is notified of the Tax Commissioner's action to when the action is final.

Amends Sections 77-5725, 77-5726, and 77-5735, the Nebraska Advantage Act, to simplify sales and use tax refunds for purchases made by contractors or repairpersons after appointment as a purchasing agent; requires documentation; and provides for an election by the applicant.

Sections 81-8,128 and 9-1,101 are amended to change the fund from which the State Athletic Commissioner's office expenses are paid from the Charitable Gaming Operations Fund to the State Athletic Commissioner's Cash Fund.

The bill contains the emergency clause and contains a number of different operative dates.

The Department of Revenue, the Department of Labor, and the Department of Motor Vehicles all indicate there is no fiscal impact to the General Fund and the cost to implement will be minimal. There is no basis to disagree with their estimates of impact and cost.