

LEGISLATURE OF NEBRASKA  
ONE HUNDRED THIRD LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 429**

Final Reading

Introduced by Crawford, 45; Avery, 28; Mello, 5; Pirsch, 4.

Read first time January 22, 2013

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to the Taxpayer Transparency Act; to amend  
2 sections 84-602 and 84-602.02, Revised Statutes  
3 Cumulative Supplement, 2012; to require disclosure of  
4 state contracts as prescribed; to harmonize provisions;  
5 and to repeal the original sections.  
6 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 84-602, Revised Statutes Cumulative  
2 Supplement, 2012, is amended to read:

3                   84-602 It shall be the duty of the State Treasurer:

4                   (1) To receive and keep all money of the state not  
5 expressly required to be received and kept by some other person;

6                   (2) To disburse the public money upon warrants drawn upon  
7 the state treasury according to law and not otherwise;

8                   (3) To keep a just, true, and comprehensive account of  
9 all money received and disbursed;

10                  (4) To keep a just account with each fund, and each head  
11 of appropriation made by law, and the warrants drawn against them;

12                  (5) To render a full statement to the Department of  
13 Administrative Services of all money received by him or her from  
14 whatever source, and if on account of revenue, for what year; of all  
15 penalties and interest on delinquent taxes reported or accounted for  
16 to him or her, and of all disbursements of public funds; with a list,  
17 in numerical order, of all warrants redeemed, the name of the payee,  
18 amount, interest, and total amount allowed thereon, and with the  
19 amount of the balance of the several funds unexpended; which  
20 statement shall be made on the first day of December, March, June,  
21 and September, and more often if required;

22                  (6) To report electronically to the Legislature as soon  
23 as practicable, but within ten days after the commencement of each  
24 regular session, a detailed statement of the condition of the  
25 treasury and its operations for the preceding fiscal year;

1           (7) To give information electronically to the  
2 Legislature, whenever required, upon any subject connected with the  
3 treasury or touching any duty of his or her office;

4           (8) To account for, and pay over, all money received by  
5 him or her as such treasurer, to his or her successor in office, and  
6 deliver all books, vouchers, and effects of office to him or her; and  
7 such successor shall receipt therefor. In accounting for and paying  
8 over such money the treasurer shall not be held liable on account of  
9 any loss occasioned by any investment, when such investment shall  
10 have been made pursuant to the direction of the state investment  
11 officer; and

12           (9) To develop and maintain a single, searchable web site  
13 with information on state tax receipts, ~~and~~ expenditures, and  
14 contracts which is accessible by the public at no cost to access as  
15 provided in section 84-602.02. The web site shall be hosted on a  
16 server owned and operated by the State of Nebraska or approved by the  
17 Chief Information Officer. The naming convention for the web site  
18 shall identify the web site as a state government web site. The web  
19 site shall not include the treasurer's name, the treasurer's image,  
20 the treasurer's seal, or a welcome message.

21           Sec. 2. Section 84-602.02, Revised Statutes Cumulative  
22 Supplement, 2012, is amended to read:

23           84-602.02 (1)(a) Not later than January 1, 2010, the web  
24 site established, developed, and maintained by the State Treasurer  
25 pursuant to subdivision (9) of section 84-602 shall provide such

1 information as will document the sources of all tax receipts and the  
2 expenditure of state funds by all agencies, boards, commissions, and  
3 departments of the state.

4 (b) The State Treasurer shall, in appropriate detail,  
5 cause to be published on the web site:

6 (i) The identity, principal location, and amount of funds  
7 received or expended by the State of Nebraska and all of its  
8 agencies, boards, commissions, and departments;

9 (ii) The funding or expending agency, board, commission,  
10 or department;

11 (iii) The budget program source;

12 (iv) The amount, date, purpose, and recipient of all  
13 disbursed funds; and

14 (v) Such other relevant information as will further the  
15 intent of enhancing the transparency of state government financial  
16 operations to its citizens and taxpayers. The web site shall include  
17 data for fiscal year 2008-09 and each fiscal year thereafter.

18 (2) Beginning July 1, 2010, the data shall be available  
19 on the web site no later than thirty days after the end of the  
20 preceding fiscal year.

21 (3)(a) Beginning July 1, 2014, the web site described in  
22 this section shall include a link to the web site of the Department  
23 of Administrative Services. The department's web site shall contain:

24 (i) A data base that includes a copy of each active  
25 contract that is a basis for an expenditure of state funds, including

1 any amendment to such contract and any document incorporated by  
2 reference in such contract. For purposes of this subdivision,  
3 amendment means an agreement to modify a contract which has been  
4 reduced to writing and signed by each party to the contract, an  
5 agreement to extend the duration of a contract, or an agreement to  
6 renew a contract. The data base shall be accessible by the public and  
7 searchable by vendor, by agency, board, commission, or department,  
8 and by dollar amount. All agencies, boards, commissions, and  
9 departments of the state shall provide to the Department of  
10 Administrative Services, in electronic form, copies of such contracts  
11 for inclusion in the data base beginning with contracts that are  
12 active on and after January 1, 2014; and

13 (ii) A data base that includes copies of all expired  
14 contracts which were previously included in the data base described  
15 in subdivision (3)(a)(i) of this section. The data base required  
16 under this subdivision shall be accessible by the public and  
17 searchable by vendor, by agency, board, commission, or department,  
18 and by dollar amount.

19 (b) The following shall be redacted or withheld from any  
20 contract before such contract is included in a data base pursuant to  
21 subdivision (3)(a) of this section:

22 (i) The social security number or federal tax  
23 identification number of any individual or business;

24 (ii) Protected health information as such term is defined  
25 under the federal Health Insurance Portability and Accountability Act

1 of 1996, as such act existed on January 1, 2013;

2 (iii) Any information which may be withheld from the  
3 public under section 84-712.05; or

4 (iv) Any information that is confidential under state or  
5 federal law, rule, or regulation.

6 (c) The following contracts shall be exempt from the  
7 requirements of subdivision (3)(a) of this section:

8 (i) Contracts entered into by the Department of Health  
9 and Human Services that are letters of agreement for the purpose of  
10 providing specific services to a specifically named individual and  
11 his or her family;

12 (ii) Contracts entered into by the University of Nebraska  
13 or any of the Nebraska state colleges for the purpose of providing  
14 specific services or financial assistance to a specifically named  
15 individual and his or her family;

16 (iii) Contracts entered into by the Department of  
17 Veterans' Affairs under section 80-401 or 80-403 for the purpose of  
18 providing aid to a specifically named veteran and his or her family;

19 (iv) Contracts entered into by the State Energy Office  
20 for the purpose of providing financing from the Dollar and Energy  
21 Saving Loan program; and

22 (v) Contracts of employment for employees of any agency,  
23 board, commission, or department of the state. The exemption provided  
24 in this subdivision shall not apply to contracts entered into by any  
25 agency, board, commission, or department of the state to obtain the

1 services of an independent contractor.

2 (d) No agency, board, commission, or department of the  
3 state shall structure a contract to avoid any of the requirements of  
4 subdivision (3)(a) of this section.

5 (e) The Department of Administrative Services shall adopt  
6 policies and procedures regarding the creation and maintenance of the  
7 data bases required under this section and the process by which  
8 agencies, boards, commissions, and departments of the state provide  
9 copies of the contracts required under this section.

10 (4) All agencies, boards, commissions, and departments of  
11 the state shall provide to the State Treasurer, at such times and in  
12 such form as designated by the State Treasurer, such information as  
13 is necessary to accomplish the purposes of the Taxpayer Transparency  
14 Act.

15 (5) Nothing in this ~~subsection~~ section requires the  
16 disclosure of information which is considered confidential under  
17 state or federal law or is not a public record under section  
18 84-712.05.

19 ~~(3)(a)~~ (6)(a) For purposes of this section, expenditure  
20 of state funds means all expenditures of appropriated or  
21 nonappropriated funds by an agency, board, commission, or department  
22 of the state from the state treasury in forms including, but not  
23 limited to:

24 (i) Grants;

25 (ii) Contracts;

1                   (iii) Subcontracts;  
2                   (iv) State aid to political subdivisions; and  
3                   (v) Tax refunds or credits that may be disclosed pursuant  
4 to the Nebraska Advantage Act, the Nebraska Advantage Microenterprise  
5 Tax Credit Act, the Nebraska Advantage Research and Development Act,  
6 or the Nebraska Advantage Rural Development Act.

7                   (b) Expenditure of state funds does not include the  
8 transfer of funds between two agencies, boards, commissions, or  
9 departments of the state or payments of state or federal assistance  
10 to an individual.

11                   Sec. 3. Original sections 84-602 and 84-602.02, Revised  
12 Statutes Cumulative Supplement, 2012, are repealed.