

2013 Tax Amnesty Program Report

February 1, 2014



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Kim Conroy, Tax Commissioner
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Phone: 402-471-5729 • revenue.ne.gov

February 1, 2014

Senator Greg Adams
Speaker of the Legislature
2103 State Capitol
Lincoln, NE 68509

Dear Speaker Adams:

The Nebraska Department of Revenue (Department) is electronically submitting the 2013 Tax Amnesty Program Report.

The 2013 Tax Amnesty Program Report and tax amnesty program reports issued since 2005 can be found on the Department's website at www.revenue.nebraska.gov, by clicking "Research/Statistical Reports," "Results of the Tax Amnesty Program," and the year the report was issued.

If you have any questions, please contact me at 402-471-8557.

Sincerely,

A handwritten signature in blue ink that reads "Kim Conroy".

Kim Conroy
Tax Commissioner

2013 Tax Amnesty Program Report

In 2004, the Nebraska Department of Revenue (Department) conducted a tax amnesty program. Taxpayers were given an opportunity to apply for tax amnesty and pay all unreported taxes that were due before April 1, 2004. The Department of Revenue Enforcement Fund (Enforcement Fund) and the Department of Revenue Technology Fund (Technology Fund) were created as a part of this program. The Technology Fund was terminated on July 1, 2006. The Enforcement Fund is now supported by collections resulting from the continuation of the efforts of Department employees that were hired with funds initially generated by the 2004 tax amnesty program for the purpose of increased enforcement. In addition to these funds, \$43,900 was transferred from the Civic and Community Center Financing Fund to the Enforcement Fund on July 1, 2013.*

In accordance with the filing and reporting requirements outlined in [Neb. Rev. Stat § 77-5601](#), the Department submits this Report on Results of the Tax Amnesty Program.

- 1 No proceeds from the Enforcement Fund were used to hire new positions in 2013.
2. Proceeds from the Enforcement Fund were used to purchase the following items in 2013:
 - Software to upgrade some of the present database technology; and
 - License fees for existing software.
3. In 2013, \$8.98 million in delinquent tax revenue was collected. This amount is 37.8% more than the collection total of \$6.52 million in 2012.

2013 Delinquent Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$5,389,841
Corporate Income Tax	3,101,962
Miscellaneous Tax	357,697
Individual Income Tax	133,176
Total	\$8,982,676

2013 Delinquent Tax Revenue Collected, by Location

Out-of-State Taxpayers	\$4,599,654
Nebraska Taxpayers	4,383,022
Total	\$8,982,676

2013 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$8,849,500
Individual Taxpayers	133,176
Total	\$8,982,676

NOTE: These tables include delinquent tax revenue collected during 2013. More delinquent tax revenue has been identified and is still in the collection process.

*Per [Neb. Rev. Stat. § 77-5601\(7\)](#), the Enforcement Fund may receive transfers from the Civic and Community Center Financing Fund at the direction of the Legislature for the purpose of administering the Sports Arena Facility Financing Assistance Act.