

Agency 016 - DEPARTMENT OF REVENUE

STATUTORY AUTHORITY:

The Department was created by the 1969 Legislature's enactment of Sections 77-360, R.R.S. 1943, effective on January 1, 1970, and the Tax Commissioner was designated as the Department's chief executive or director. The Tax Commissioner's office originated during the Constitutional Convention in 1919-1920. Article IV, Section 28, of the Constitution and Section 77-361 of the Revised Statutes of Nebraska, 1943, gives the Department under the direction of the Tax Commissioner, authority over the administration of all revenue laws of the state. Statutes regarding the Tax Commissioner and the Department are primarily contained in Chapters 66, 76, and 77 of the Revised Statutes of Nebraska, 1943.

VISION:

The Department of Revenue will administer the revenue, property, motor fuels, charitable gaming and lottery laws of the state in the most efficient and effective manner possible using current technology and resources to collect revenue, receive returns and provide service to Nebraska taxpayers.

MISSION AND PRINCIPLES:

The mission of the Department of Revenue is to serve the public by administering the state revenue laws with integrity, efficiency and consistency.

GOALS:

Responsiveness: Develop tax policies that simplify our tax system, assist Nebraskans to promote economic growth and assure a fair distribution of our tax obligation. This includes providing the information and services Nebraska taxpayers need to fulfill their tax obligations and understand the Nebraska tax system. It also includes being responsive to changing demographics.

Efficiency: Implement cost effective ways to provide services and conduct business.

Reduce redundancy: Eliminate duplicate efforts within Revenue as well with other agencies of state government. Improve the communication across the agency to assure the highest level of performance from all staff members.

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Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	28,523,810	29,646,103	29,535,485	29,381,142	29,676,052	29,581,621
Cash Fund	20,482,248	22,262,884	23,381,196	23,643,011	24,049,902	24,289,218
Federal Fund	0	500	500	0	500	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	49,006,058	51,909,487	52,917,181	53,024,153	53,726,454	53,870,839
Aid Funding						
General Fund	63,855,697	77,620,104	73,764,000	63,750,000	77,620,104	66,500,000
Cash Fund	104,393,442	115,000,000	123,547,200	123,547,200	123,547,200	123,547,200
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	168,249,139	192,620,104	197,311,200	187,297,200	201,167,304	190,047,200
Total Funding						
General Fund	92,379,507	107,266,207	103,299,485	93,131,142	107,296,156	96,081,621
Cash Fund	124,875,690	137,262,884	146,928,396	147,190,211	147,597,102	147,836,418
Federal Fund	0	500	500	0	500	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	217,255,198	244,529,591	250,228,381	240,321,353	254,893,758	243,918,039

Agency 016 - DEPARTMENT OF REVENUE
Program 013 - SALARY-STATE TAX COMMISSIONER

PROGRAM DESCRIPTION:

The Tax Commissioner's salary is established as a separate budget program due to the Tax Commissioner's status as a constitutionally designated officer.

PROGRAM OBJECTIVES:

Statutory authority of the Tax Commissioner is to serve as the chief executive officer of the Department of Revenue. As CEO of Revenue, the Tax Commissioner is responsible for the development of policies and procedures for revenue collection at the state and local levels and is also responsible for the administration and collection of all state revenues as provided by law.

PERFORMANCE MEASURES:

The goal of the Tax Commissioner is to operate the Department of Revenue in the most efficient, effective, and economical manner possible while still achieving all the legislative mandates prescribed by statute. The goals and objectives outlined for the agency are set by the Tax Commissioner.

Agency 016 - DEPARTMENT OF REVENUE
Program 013 - SALARY-STATE TAX COMMISSIONER

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	147,860	170,168	178,703	179,233	184,506	185,111
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	147,860	170,168	178,703	179,233	184,506	185,111
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	147,860	170,168	178,703	179,233	184,506	185,111
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	147,860	170,168	178,703	179,233	184,506	185,111

Agency 016 - DEPARTMENT OF REVENUE

Program 102 - REVENUE ADMINISTRATION

PROGRAM DESCRIPTION:

Revenue Administration is the primary operating program for the Department. The majority of General Fund revenues for the state are derived from tax programs that are administered within Program 102, such as sales, income and a number of miscellaneous taxes. These tax programs generate both the revenue and the administrative responsibilities for the Revenue Administration program.

These responsibilities include, but are not limited to, policy development, economic research, taxpayer education, communications, legal, audit, compliance, collections, tax processing operations, information technology, finance, budget, human resources and administrative services.

PROGRAM OBJECTIVES:

The objectives of Revenue Administration are 1) to efficiently administer the State's revenue laws through education, compliance and enforcement activities, 2) provide tax assistance to Nebraska taxpayers and 3) provide statistical information and projections of anticipated tax revenues to the Legislature and other interested parties. The Department directly administers all state tax programs with the exception of liquor and insurance.

PERFORMANCE MEASURES:

The Department uses a wide variety of methods in analyzing performance objectives. A key element of the Department's measurement process is an emphasis on providing high quality services in a very timely fashion, offering the taxpayer with tax filing and payment products that are technologically advanced with the aim of reducing paper and it's handling and performing tax administrative duties in a cost effective manner.

Agency 016 - DEPARTMENT OF REVENUE
Program 102 - REVENUE ADMINISTRATION

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	23,660,685	24,693,916	24,589,097	24,435,960	24,698,071	24,606,733
Cash Fund	1,154,073	1,312,028	1,313,460	1,573,921	1,319,256	1,590,354
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	24,814,758	26,005,944	25,902,557	26,009,881	26,017,327	26,197,087
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	23,660,685	24,693,916	24,589,097	24,435,960	24,698,071	24,606,733
Cash Fund	1,154,073	1,312,028	1,313,460	1,573,921	1,319,256	1,590,354
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	24,814,758	26,005,944	25,902,557	26,009,881	26,017,327	26,197,087

Agency 016 - DEPARTMENT OF REVENUE

Program 104 - COUNTY PROPERTY TAX RELIEF

PROGRAM DESCRIPTION:

The County Property Tax Relief Program was created by LB 695 in 1998. It is found in Section 77-3618 of the Nebraska Revised Statutes.

PROGRAM OBJECTIVES:

This program is used to distribute funds to county governments to provide property tax relief and to equalize county capacity to pay for public services from property taxes.

PERFORMANCE MEASURES:

Funds are distributed on or before September 1 each year according to the formula found in Section 77-3618.

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Program 104 - COUNTY PROPERTY TAX RELIEF

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0
Aid Funding						
General Fund	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Funding						
General Fund	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

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Program 108 - HOMESTEAD EXEMPTION

PROGRAM DESCRIPTION:

This program provides property tax relief to special categories of homeowners through state funded reimbursements to local governments for property taxes not collected due to homestead exemptions granted. This program was created by LB 65 in 1979. It is found in Sections 77-3501 through 77-3529 of the Nebraska Revised Statutes.

PROGRAM OBJECTIVES:

This program provides for the reimbursement to counties of a limited homestead exemption from the General Fund for the revenue lost due to this provision of statutes.

PERFORMANCE MEASURES:

Payment is made to the counties in six as equal as possible payments from January to June.

Agency 016 - DEPARTMENT OF REVENUE
Program 108 - HOMESTEAD EXEMPTION

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0
Aid Funding						
General Fund	62,355,697	76,120,104	72,264,000	62,250,000	76,120,104	65,000,000
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	62,355,697	76,120,104	72,264,000	62,250,000	76,120,104	65,000,000
Total Funding						
General Fund	62,355,697	76,120,104	72,264,000	62,250,000	76,120,104	65,000,000
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	62,355,697	76,120,104	72,264,000	62,250,000	76,120,104	65,000,000

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Program 110 - HOME ENERGY IMPROVEMENT

PROGRAM DESCRIPTION:

The Energy Conservation Improvement Fund was created by LB 1001 in 2008. It is found in Section 66-1015 of the Nebraska Revised Statutes.

PROGRAM OBJECTIVES:

The objective of this program is to provide funding to eligible persons for energy conservation improvements in accordance with the Low-Income Home Energy Conservation Act.

PERFORMANCE MEASURES:

No more frequently than once per month an eligible entity shall certify to the Department the amount of money to be distributed from the applicable subaccount of the Fund for payments of the approved energy grants.

Each entity administering a program for eligible energy conservation grants under the Low-Income Home Energy Conservation Act shall submit to the Department a report describing each eligible energy conservation grant made by the entity during the preceding calendar year and the energy conservation improvement for which such grant was made.

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Program 110 - HOME ENERGY IMPROVEMENT

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	8,547,200	8,547,200	8,547,200	8,547,200
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	8,547,200	8,547,200	8,547,200	8,547,200
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	8,547,200	8,547,200	8,547,200	8,547,200
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	0	0	8,547,200	8,547,200	8,547,200	8,547,200

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Program 111 - MOTOR FUEL TAX

PROGRAM DESCRIPTION:

The Motor Fuel Tax Enforcement and Collection Division of the Nebraska Department of Revenue was created under Nebraska Revised Statute Section 66-738. The Division is responsible for the administration and enforcement of the motor fuel excise taxes in the state of Nebraska.

PROGRAM OBJECTIVES:

This program's objectives include: 1) administering all motor fuel tax programs; 2) providing assistance to taxpayers regarding motor fuels tax programs; and 3) ensuring compliance with laws through an increased emphasis on collections, audit, and investigation activities.

PERFORMANCE MEASURES:

In support of these objectives, the Motor Fuels Division will conduct reviews and audits of licensees and claimants, maintaining a presence across the state as well as conducting field work at non-Nebraska taxpayer sites; timely process returns, claims, reports and other data received; work with other state agencies to improve enforcement efforts; and ensure training of both staff and taxpayers.

Agency 016 - DEPARTMENT OF REVENUE
Program 111 - MOTOR FUEL TAX

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,998,443	2,389,254	2,244,015	2,242,033	2,315,285	2,302,304
Federal Fund	0	500	500	0	500	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	1,998,443	2,389,754	2,244,515	2,242,033	2,315,785	2,302,304
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,998,443	2,389,254	2,244,015	2,242,033	2,315,285	2,302,304
Federal Fund	0	500	500	0	500	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	1,998,443	2,389,754	2,244,515	2,242,033	2,315,785	2,302,304

Agency 016 - DEPARTMENT OF REVENUE

Program 112 - PROPERTY ASSESSMENT

PROGRAM DESCRIPTION:

Effective July 1, 2007, the former Department of Property Assessment and Taxation merged into the Department of Revenue, becoming the Property Assessment Division. The Property Assessment Division (Division) is directed by the Property Tax Administrator, who is appointed by the Governor, with the approval of a majority of the members of the Legislature, and serves under the general supervision of the Tax Commissioner. See *Neb. Rev. Stat. §§77-701 to 77-702*.

The Property Tax Administrator is responsible for the administration and enforcement of all laws related to the state supervision of the local property tax administration and the valuation of certain property of railroads, public service entities, rail car line companies, and air carriers.

PROGRAM OBJECTIVES:

This program's objectives include: 1) providing for the measurement of level and quality of real property assessments in all counties and school districts; 2) providing information and measuring the progress made by county officials in achieving uniform and proportionate valuations of all real property; 3) valuation and distribution of property valued by the state; 4) providing administrative assistance to county officials through interpretation of statutes, legislation, and case law; 5) providing the Property Tax Administrative System/Computer Assisted Mass Appraisal (PTAS/CAMA) program.

PERFORMANCE MEASURES:

Reporting of verified sales and assessment information by the Property Assessment Division staff and county assessors through entry into a database that will stratify the information in a format usable by county and state officials. Knowledgeable field staff assigned to specific counties who are trained in appraisal techniques and policy matters so as to be of assistance to the counties served. Knowledgeable staff with skills in oral and written communication for the uniform interpretation and application of statutes. Also familiar in the policy areas of property valuation by taxing officials. Professionally trained staff knowledgeable in the areas of finance, economics research and issues specific to the valuation of multi-jurisdictional companies and issues effecting the distribution of values.

Agency 016 - DEPARTMENT OF REVENUE
Program 112 - PROPERTY ASSESSMENT

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	4,715,266	4,782,019	4,767,685	4,765,949	4,793,475	4,789,777
Cash Fund	363,729	614,914	612,472	612,146	616,283	615,739
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	5,078,995	5,396,933	5,380,157	5,378,095	5,409,758	5,405,516
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	4,715,266	4,782,019	4,767,685	4,765,949	4,793,475	4,789,777
Cash Fund	363,729	614,914	612,472	612,146	616,283	615,739
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	5,078,995	5,396,933	5,380,157	5,378,095	5,409,758	5,405,516

Agency 016 - DEPARTMENT OF REVENUE

Program 132 - PROPERTY TAX CREDIT PROGRAM

PROGRAM DESCRIPTION:

The Property Tax Credit Act provides a real property tax credit based upon the valuation of each parcel of real property compared to the valuation of all real property in the state. If the real property owner qualifies for a homestead exemption under sections 77-3501 to 77-3529, the homestead owner shall also be qualified for the relief provided in the Property Tax Credit Act to the extent of any remaining liability after applying the homestead exemption. The property tax credit is required to be displayed on the counties' tax lists and tax statements. This program was created by 2007 Neb. Laws LB 367, found in Neb. Rev. Stat. §§77-4210 through 77-4212.

PROGRAM OBJECTIVES:

This program provides for disbursement of the state monies to the county for the reimbursement of taxes levied upon real property by the political subdivisions.

PERFORMANCE MEASURES:

The source document for determining the state's total real property valuation and each county's real property valuation is the School District Taxable Value Report certified to the Property Tax Administrator on or before August 25, pursuant to Neb. Rev. Stat. §79-1016. The Property Tax Administrator is required to determine each county's amount to be disbursed and certify these amounts to the State Treasurer and the county on or before September 15. This program provides for disbursement of the state monies to the county in two equal payments, on or before January 31 and April 1 respectively.

**Agency 016 - DEPARTMENT OF REVENUE
Program 132 - PROPERTY TAX CREDIT PROGRAM**

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	104,393,442	115,000,000	115,000,000	115,000,000	115,000,000	115,000,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	104,393,442	115,000,000	115,000,000	115,000,000	115,000,000	115,000,000
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	104,393,442	115,000,000	115,000,000	115,000,000	115,000,000	115,000,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	104,393,442	115,000,000	115,000,000	115,000,000	115,000,000	115,000,000

Agency 016 - DEPARTMENT OF REVENUE

Program 160 - LOTTERY ADMINISTRATION

PROGRAM DESCRIPTION:

The mission of the Nebraska Lottery is to generate proceeds for the beneficiaries, as determined by the voters and the Legislature, while providing quality entertainment options to Nebraskans.

PROGRAM OBJECTIVES:

1. To transfer proceeds of \$30,000,000 (minimum \$20,229,702) to the beneficiary funds each fiscal year through June 30, 2009. For July 1, 2009 and thereafter, without statutory change to allow for continued enhancement of prize structures and retailer incentives, the Lottery will revert to transferring 25% of net sales to the beneficiary funds.
2. To offer Lottery products which provide fun and winning experiences for players.
3. To offer Lottery products which have a high level of integrity within the game structures, the distribution channels, and the operations of the Nebraska Lottery.

PERFORMANCE MEASURES:

1. Launch 35-40 new scratch games each fiscal year. Launch of another lotto game. Selection of a contractor to provide combined lotto/scratch service.
2. Use various prize structures and prizes. Use a variety of play styles and themes at various price points.
3. Review player complaints and if needed, conduct interviews and investigations into potential retailer fraud. Compliance with multi-state security rules for multi-jurisdictional lotto games. Attend ticket prints at vendor facility for merchandise games to monitor scratch ticket production standards. Undergo audits by Auditor of Public Accounts, multi-state security staff, and when deemed necessary, by outside experts.

Agency 016 - DEPARTMENT OF REVENUE
Program 160 - LOTTERY ADMINISTRATION

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	14,914,873	15,533,616	16,933,356	16,941,004	17,455,057	17,448,248
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	14,914,873	15,533,616	16,933,356	16,941,004	17,455,057	17,448,248
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	14,914,873	15,533,616	16,933,356	16,941,004	17,455,057	17,448,248
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	14,914,873	15,533,616	16,933,356	16,941,004	17,455,057	17,448,248

Agency 016 - DEPARTMENT OF REVENUE

Program 165 - CHARITABLE GAMING

PROGRAM DESCRIPTION:

The purpose of Program 165, Charitable Gaming, as stated in Neb. Rev. Stat. Section 9-1,101 (R.S.Supp. 2007) is to administer and enforce the provisions of the Nebraska Bingo Act, the Nebraska County and City Lottery Act, the Nebraska Lottery and Raffle Act, the Nebraska Pickle Card Lottery Act, the Nebraska Small Lottery and Raffle Act and Neb. Rev. Stat. Section 9-701 (R.S.Supp. 2004) dealing with gift enterprises.

PROGRAM OBJECTIVES:

The objectives for this program are to: 1) insure only qualified individuals, nonprofit organizations, and businesses, are authorized to conduct charitable gaming activities, 2) insure that all charitable gaming revenues are fully reported and accounted for and used only for those purposes permitted by law; prevent the purposes for which the profits of charitable gaming activities are to be used from being subverted by improper elements, 3) protect the health and welfare of the public and insure that charitable gaming activities are being conducted only by those methods permitted in each of the acts.

PERFORMANCE MEASURES:

1. Review license applications for completeness and required submissions.
2. Insure tax compliance of licensees and license applicants.
3. Conduct background investigations of certain license applicants.
4. Conduct field audits.
5. Review annual reports submitted by licensed organizations and counties, cities, and villages.
6. Conduct compliance inspections.
7. Conduct investigations of alleged violations and impose sanctions as needed.
8. Conduct presentations for licensees and prospective licensees.

Agency 016 - DEPARTMENT OF REVENUE
Program 165 - CHARITABLE GAMING

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	2,051,130	2,413,072	2,277,893	2,273,907	2,344,021	2,332,573
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	2,051,130	2,413,072	2,277,893	2,273,907	2,344,021	2,332,573
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	2,051,130	2,413,072	2,277,893	2,273,907	2,344,021	2,332,573
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	2,051,130	2,413,072	2,277,893	2,273,907	2,344,021	2,332,573