

Agency 016 - DEPT OF REVENUE

STATUTORY AUTHORITY:

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

GOALS:

Responsiveness: Provide the information and education Nebraska taxpayers need to fulfill their tax obligations and understand the Nebraska tax system.

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

Reduce redundancy: Eliminate duplicate efforts within the Department as well as between other agencies of state government. Improve communications across the Department to assure the highest level of performance from all staff members.

Agency 016 - DEPT OF REVENUE

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	28,837,351	27,071,402	26,470,650	25,815,692	25,854,110	25,442,374
Cash Fund	20,920,232	23,632,142	25,739,240	25,251,540	26,287,203	25,901,557
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 Funding	49,757,583	50,703,544	52,209,890	51,067,232	52,141,313	51,343,931
Aid Funding						
General Fund	67,069,800	66,396,500	86,859,000	72,300,000	98,459,000	77,700,000
Cash Fund	114,506,050	123,119,840	123,119,840	115,000,000	123,119,840	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	181,575,850	189,516,340	209,978,840	187,300,000	221,578,840	192,700,000
Total Funding						
General Fund	95,907,150	93,467,902	113,329,650	98,115,692	124,313,110	103,142,374
Cash Fund	135,426,282	146,751,982	148,859,080	140,251,540	149,407,043	140,901,557
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 Agency	231,333,433	240,219,884	262,188,730	238,367,232	273,720,153	244,043,931

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

PROGRAM DESCRIPTION:

The Tax Commissioner's salary program is a separate budget program because the Tax Commissioner is a constitutionally designated officer.

PROGRAM OBJECTIVES:

The Tax Commissioner serves as the chief executive officer of the Department of Revenue (Department). As CEO of the Department, 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. Evaluation measures for this program are the accomplishment of the goals outlined in the agency and program narratives. The evaluation of these measures is made by the Governor.

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

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	164,519	184,825	184,825	187,234	184,825	190,493
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 Funding	164,519	184,825	184,825	187,234	184,825	190,493
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	164,519	184,825	184,825	187,234	184,825	190,493
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	164,519	184,825	184,825	187,234	184,825	190,493

Agency 016 - DEPT OF REVENUE
Program 102 - REVENUE ADMINISTRATION

PROGRAM DESCRIPTION:

The Revenue Administration program is the primary operating and funding program for the Nebraska Department of Revenue (Department). The majority of General Fund revenues for the state are derived from tax programs that are considered to be taxes administered by the Department, such as sales, income and a number of miscellaneous taxes. These programs generate both the revenue and the administrative responsibilities for this program. These responsibilities include but are not limited to tax policy development, economic research, taxpayer education and assistance, communications, legal, audit, compliance, enforcement, collections, tax processing operations, information technology, finance, budget, human resources and administrative services.

PROGRAM OBJECTIVES:

The Revenue Administration Program has three main objectives, 1) 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, insurance, and some miscellaneous taxes and collects approximately 98% of all general fund revenues.

PERFORMANCE MEASURES:

The Department uses a variety of methods in analyzing performance as it relates to the following program objectives, 1) efficiently administer the State's revenue laws through education, compliance and enforcement activities, 2) provide assistance to Nebraska taxpayers, and 3) provide statistical information and projections of anticipated tax revenues to the Legislature and other interested parties. A key element of the Department's measurement process is an emphasis on providing quality service in a timely manner. To accomplish this, the Department offers the taxpayer with tax filing and payment methods that are technologically advanced with the aim of reducing paper and its handling and performing tax administrative duties in a cost effective and efficient manner.

Agency 016 - DEPT OF REVENUE
Program 102 - REVENUE ADMINISTRATION

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	23,906,462	23,011,010	23,027,508	22,562,802	23,027,508	22,744,083
Cash Fund	1,436,624	1,580,663	1,546,422	1,549,452	1,546,422	1,567,913
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 Funding	25,343,085	24,591,673	24,573,930	24,112,254	24,573,930	24,311,996
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	23,906,462	23,011,010	23,027,508	22,562,802	23,027,508	22,744,083
Cash Fund	1,436,624	1,580,663	1,546,422	1,549,452	1,546,422	1,567,913
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	25,343,085	24,591,673	24,573,930	24,112,254	24,573,930	24,311,996

Agency 016 - DEPT OF REVENUE
Program 104 - COUNTY AID PROGRAM

PROGRAM DESCRIPTION:

The County Property Tax Relief Program was created by LB 695 in 1998 and was amended with LB 218 in 2009. Beginning with FY2011-12, the program will be known as County Aid Program. 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. In FY 2010-11, 30 counties received \$1,396,500.

**Agency 016 - DEPT OF REVENUE
Program 104 - COUNTY AID PROGRAM**

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 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 Funding	0	0	0	0	0	0
Aid Funding						
General Fund	1,500,000	1,396,500	10,545,000	0	11,949,000	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	1,500,000	1,396,500	10,545,000	0	11,949,000	0
Total Funding						
General Fund	1,500,000	1,396,500	10,545,000	0	11,949,000	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 Program	1,500,000	1,396,500	10,545,000	0	11,949,000	0

Agency 016 - DEPT OF REVENUE

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 the granting of homestead exemptions. 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 local political subdivisions 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 for distribution to local political subdivisions in six as equal as possible payments from January to June.

Agency 016 - DEPT OF REVENUE
Program 108 - HOMESTEAD EXEMPTION

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 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 Funding	0	0	0	0	0	0
Aid Funding						
General Fund	65,569,800	65,000,000	76,314,000	72,300,000	86,510,000	77,700,000
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	65,569,800	65,000,000	76,314,000	72,300,000	86,510,000	77,700,000
Total Funding						
General Fund	65,569,800	65,000,000	76,314,000	72,300,000	86,510,000	77,700,000
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	65,569,800	65,000,000	76,314,000	72,300,000	86,510,000	77,700,000

Agency 016 - DEPT OF REVENUE
Program 110 - HOME ENERGY IMPROVEMENT

PROGRAM DESCRIPTION:

The Energy Conservation Improvement Program was created by LB 1001 in 2008. It is found in Section 66-1015 of the Nebraska Revised Statutes. The program allows a public power district to provide matching funds equal to five percent of its sales and use tax receipts to provide grants for low- income Nebraska residents to make energy conservation improvements to their homes.

PROGRAM OBJECTIVES:

This program provides funding to eligible persons for energy conservation improvements in accordance with the Low-Income Home Energy Conservation Act (Act).

PERFORMANCE MEASURES:

An eligible entity shall certify to the Nebraska Department of Revenue (Department) the amount of money to be distributed from the Program for payments of the approved energy grants. In FY2009-10, three utility providers remitted a total of \$189,347 resulting in a matching transfer from the General Fund into the Energy Conservation Improvement Fund. There were six distributions totaling \$159,875 issued from the fund, leaving \$218,819 available for distribution.

Each participating utility is required to submit a report to the Department describing each eligible energy conservation grant and the energy conservation improvements that were made.

Agency 016 - DEPT OF REVENUE
Program 110 - HOME ENERGY IMPROVEMENT

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 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 Funding	0	0	0	0	0	0
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	159,875	8,119,840	8,119,840	0	8,119,840	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	159,875	8,119,840	8,119,840	0	8,119,840	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	159,875	8,119,840	8,119,840	0	8,119,840	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	159,875	8,119,840	8,119,840	0	8,119,840	0

Agency 016 - DEPT OF REVENUE

Program 111 - MOTOR FUEL TAX

PROGRAM DESCRIPTION:

The Motor Fuel Tax Enforcement and Collection Division (Division) of the Nebraska Department of Revenue (Department) was created in 1991 under Section 66-738 of the Nebraska Revised Statutes. The Division is responsible for the administration and enforcement of the motor fuels excise taxes, including the following programs:

- Motor fuels tax (motor vehicle fuels and diesel fuels)
- Compressed fuels tax
- Aircraft fuels tax
- Motor fuels consumer's use tax
- Petroleum release remedial action fee
- Ethanol and biodiesel producer
- Liquid fuel carrier
- Terminal operator
- Motor fuel retailer
- Dyed diesel violation penalties
- Ethanol production incentive credit program
- Motor fuels tax refunds.

PROGRAM OBJECTIVES:

This program's objectives include: 1) administering all motor fuels 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 Division conducts 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 ensures training of both staff and taxpayers.

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

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,820,268	2,202,246	2,201,880	1,991,114	2,201,880	2,017,471
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 Funding	1,820,268	2,202,246	2,201,880	1,991,114	2,201,880	2,017,471
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	1,820,268	2,202,246	2,201,880	1,991,114	2,201,880	2,017,471
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	1,820,268	2,202,246	2,201,880	1,991,114	2,201,880	2,017,471

Agency 016 - DEPT OF REVENUE

Program 112 - PROPERTY TAX 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:

The objectives of the Division are to develop information that assists the administrators, taxpayers, and beneficiaries of property taxes to make informed decisions concerning the quality of the assessment function of the property tax system in Nebraska.

PERFORMANCE MEASURES:

The Division uses various mechanisms to measure performance objectives. Emphasis is placed on providing knowledgeable staff to assist county officials. The Division also maintains a user-friendly sales file system that allows for the verification of sales and the measurement of assessment practices. A large emphasis is placed on providing high quality assistance in a cost efficient manner, and providing computer programs that allow for timely and effective filing and analysis.

Agency 016 - DEPT OF REVENUE
Program 112 - PROPERTY TAX ASSESSMENT

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	4,766,370	3,875,567	3,258,317	3,065,656	2,641,777	2,507,798
Cash Fund	347,662	1,164,138	1,780,678	1,782,154	2,397,218	2,402,274
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 Funding	5,114,032	5,039,705	5,038,995	4,847,810	5,038,995	4,910,072
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	4,766,370	3,875,567	3,258,317	3,065,656	2,641,777	2,507,798
Cash Fund	347,662	1,164,138	1,780,678	1,782,154	2,397,218	2,402,274
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	5,114,032	5,039,705	5,038,995	4,847,810	5,038,995	4,910,072

Agency 016 - DEPT OF REVENUE
Program 132 - PROPERTY TAX CREDIT PROGRAM

PROGRAM DESCRIPTION:

The Property Tax Credit Act (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 this 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. The Act was created by 2007 Neb. Laws LB 367, found in Neb. Rev. Stat. §§77-4210 through 77-4212.

PROGRAM OBJECTIVES:

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

PERFORMANCE MEASURES:

The School District Taxable Value Report certified to the Property Tax Administrator on or before August 25, pursuant to Neb. Rev. Stat. §79-1016, is the document used to determine the state's total real property valuation and each county's real property valuation. The Property Tax Administrator is required to determine the amount to be disbursed in each county 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.

The county treasurer is required to return any of the "unused credit" monies to the State Treasurer by July 1 of the year the relief amount was disbursed to the county.

Agency 016 - DEPT OF REVENUE
Program 132 - PROPERTY TAX CREDIT PROGRAM

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 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 Funding	0	0	0	0	0	0
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	114,346,176	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	114,346,176	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	114,346,176	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	114,346,176	115,000,000	115,000,000	115,000,000	115,000,000	115,000,000

Agency 016 - DEPT OF REVENUE

Program 160 - LOTTERY ADMINISTRATION

PROGRAM DESCRIPTION:

The mission of the Nebraska Lottery is to generate proceeds for good causes as determined by the voters and the Legislature, while providing quality entertainment options to Nebraskans. LB286 (2009) updated the language regarding the amounts transferred to Lottery beneficiaries. This legislation requires that the Nebraska Lottery transfer the greater of \$20,229,700 or at least 22% and no more than 25% of tickets sold. If approved by the Tax Commissioner and the Lottery Director, transfers can exceed 25%. As of June 30, 2010, the Nebraska Lottery has transferred more than \$381 million to Lottery beneficiaries.

PROGRAM OBJECTIVES:

The objectives of Lottery Administration are 1) to transfer proceeds of \$32,000,000 to the beneficiary funds each fiscal year, 2) offer Lottery products and promotions which provide an optimal entertainment value, and 3) 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:

- Launch 35-40 new scratch games each year and add or update lotto games as deemed necessary.
- Use a variety of prize structures, prizes, play styles and themes in game production.
- Review player complaints and, if needed, conduct interviews and investigations into potential retailer fraud. Comply with multi-state security rules for multi-jurisdictional lotto games. Attend ticket prints at vendor facilities to monitor scratch ticket production standards.

Agency 016 - DEPT OF REVENUE
Program 160 - LOTTERY ADMINISTRATION

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	15,349,680	16,465,565	17,991,334	17,849,129	17,921,237	17,803,680
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 Funding	15,349,680	16,465,565	17,991,334	17,849,129	17,921,237	17,803,680
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	15,349,680	16,465,565	17,991,334	17,849,129	17,921,237	17,803,680
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	15,349,680	16,465,565	17,991,334	17,849,129	17,921,237	17,803,680

Agency 016 - DEPT OF REVENUE

Program 165 - CHARITABLE GAMING

PROGRAM DESCRIPTION:

The purpose of the Charitable Gaming Division (Division) is to administer and enforce the provisions of the various charitable gaming acts. In July 2010, the Governor appointed the administrator of the Charitable Gaming Division and the Nebraska Lottery to also serve as the State Athletic Commissioner on an interim basis. The Athletic Commission is separately funded from the State Athletic Commissioner's Cash Fund. The purpose of the Athletic Commission is to regulate and license professional mixed martial arts, wrestling, and boxing, along with amateur mixed martial arts, boxing, and sparring matches.

PROGRAM OBJECTIVES:

Charitable Gaming objectives are: 1) ensure only qualified individuals, nonprofit organizations, and businesses, are licensed and authorized to conduct charitable gaming activities; 2) ensure that all charitable gaming revenues are fully reported and accounted for; and 3) protect the health and welfare of the public and ensure that charitable gaming activities are being conducted only by those methods permitted in each of the acts.

PERFORMANCE MEASURES:

- Review license applications and other required submissions.
- Ensure tax compliance of licensees and license applicants.
- Conduct background investigations of certain license applicants.
- Conduct field audits.
- Conduct compliance inspections.
- Conduct investigations of alleged violations and impose sanctions as needed.
- Conduct presentations for licensees and prospective licensees.

**Agency 016 - DEPT OF REVENUE
Program 165 - CHARITABLE GAMING**

Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,965,999	2,219,530	2,218,926	2,079,691	2,220,446	2,110,219
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 Funding	1,965,999	2,219,530	2,218,926	2,079,691	2,220,446	2,110,219
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	1,965,999	2,219,530	2,218,926	2,079,691	2,220,446	2,110,219
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	1,965,999	2,219,530	2,218,926	2,079,691	2,220,446	2,110,219