

2023 Enhanced Compliance Report

February 1, 2024

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Jim Pillen, Governor

February 1, 2024

Senator John Arch
Speaker of the Legislature
2103 State Capitol
Lincoln, NE 68509

Dear Speaker Arch:

The Nebraska Department of Revenue (DOR) is electronically submitting the 2023 Enhanced Compliance Report, formerly known as the tax amnesty report.

The 2023 Enhanced Compliance Report and enhanced compliance program reports issued since 2004 can be found on the DOR website at revenue.nebraska.gov, by clicking "Tax Research," "Reports," "Miscellaneous Reports," "2023 Report of Results of the Enhanced Compliance Program," or the year the report was issued. Prior year reports can be found [here](#).

If you have any questions, please contact me at 402-471-5604.

Sincerely,

James Kamm
Tax Commissioner
PO Box 94818
Lincoln, Nebraska 68509-4818
402-471-5729

2023 Enhanced Compliance Report

In 2004, the Nebraska Department of Revenue (DOR) conducted a tax amnesty program pursuant to [Neb. Rev. Stat § 77-5601](#). 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 subsequent DOR enforcement efforts. DOR employs auditors and examiners necessary to carry out enhanced enforcement efforts. The collection amounts in this report are due to the efforts of the positions funded by the Enforcement Fund.

In accordance with the filing and reporting requirements outlined in [Neb. Rev. Stat § 77-5601](#), DOR submits this report on the results of the Enhanced Compliance Program and subsequent enforcement efforts.

1. No proceeds from the Enforcement Fund were used to hire new positions in 2023.
2. No proceeds from the Enforcement Fund were used to purchase new technology items in 2023.
3. In 2023, \$24,805,200 in tax revenue was obtained as a result of the efforts of the positions funded by the Enforcement Fund.

2023 Enhanced Compliance Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$2,319,913
Corporate Income Tax	6,442,199
Individual Income Tax	16,033,964
Miscellaneous Taxes	9,124
Total	\$24,805,200

2023 Enhanced Compliance Tax Revenue Collected, by Location

Nebraska Taxpayers	\$16,127,822
Out-of-State Taxpayers	\$8,677,378
Total	\$24,805,200

2023 Enhanced Compliance Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$8,771,236
Individual Taxpayers	\$16,033,964
Total	\$24,805,200

Note: These tables include tax revenue collected by positions funded by the Enforcement Fund during 2023. More delinquent tax revenue has been identified and is still in the collection process.