

LEGISLATIVE BILL 194

Approved by the Governor March 3, 1977

Introduced by Hasebroock, 18

AN ACT to amend section 68-602, Reissue Revised Statutes of Nebraska, 1943, relating to social security; to redefine political subdivision; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 68-602, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

68-602. As used in sections 68-601 to 68-619, and sections 68-621 to 68-630, unless the context otherwise requires:

(1) Wages shall mean all remuneration for employment as defined herein, including the cash value of all remuneration paid in any medium other than cash, except that such term shall not include that part of such remuneration which, even if it were for employment within the meaning of the Federal Insurance Contributions Act, would not constitute wages within the meaning of that act;

(2) Employment shall mean any service performed by an employee in the employ of the State of Nebraska, or any political subdivision thereof, for such employer, except (a) service which, in the absence of an agreement entered into under sections 68-601 to 68-619, and sections 68-621 to 68-630, would constitute employment as defined in the Social Security Act; or (b) service which under the Social Security Act may not be included in an agreement between the state and the Secretary of Health, Education, and Welfare entered into under sections 68-601 to 68-619, and sections 68-621 to 68-630. Service which under the Social Security Act may be included in an agreement only upon certification by the Governor in accordance with section 218 (d) (3) of that act shall be included in the term employment if and when the Governor issues, with respect to such service, a certificate to the Secretary of Health, Education, and Welfare pursuant to subsection (2) of section 68-624;

(3) Employee shall include an officer of the state or a political subdivision thereof;

(4) State agency shall mean the Director of Administrative Services;

(5) Secretary of Health, Education, and Welfare shall include any individual to whom the Secretary of Health, Education, and Welfare has delegated any functions under the Social Security Act with respect to coverage under such act of employees of states and their political subdivisions, and with respect to any action taken prior to April 11, 1953, includes the Federal Security Administrator and any individual to whom such administrator had delegated any such function;

(6) Political subdivision shall include an instrumentality of the state, of one or more of its political subdivisions, or of the state and one or more of its political subdivisions, but only if such instrumentality is a juristic entity which is essentially legally separate and distinct from the state or subdivision and only if its employees are not by virtue of their relation to such juristic entity employees of the state or subdivision;

(7) Social Security Act shall mean the Act of Congress approved August 14, 1935, Chapter 531, 49 Stat. 620, officially cited as the Social Security Act, including regulations and requirements issued pursuant thereto, as such act has been amended or recodified to December 25, 1969 and may from time to time hereafter be amended or recodified; and

(8) Federal Insurance Contributions Act shall mean subchapter A of Chapter 9 of the Federal Internal Revenue Code of 1939 and subchapters A and B of Chapter 21 of the Federal Internal Revenue Code of 1954, as such codes have been and may from time to time be amended or recodified; and the term employee tax shall mean the tax imposed by section 1400 of such code of 1939 and section 3101 of such code of 1954, as such codes have been and may be from time to time amended or recodified.

Sec. 2. That original section 68-602, Reissue Revised Statutes of Nebraska, 1943, is repealed.