

AMENDMENTS TO LB198

Introduced by Nebraska Retirement Systems.

1           1. Insert the following new sections:

2           Section 1. Section 4-108, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4           4-108 (1) Notwithstanding any other provisions of law, unless  
5 exempted from verification under section 4-110 or pursuant to federal  
6 law, no state agency or political subdivision of the State of Nebraska  
7 shall provide public benefits to a person not lawfully present in the  
8 United States.

9           (2) Except as provided in section 4-110 or if exempted by federal  
10 law, every agency or political subdivision of the State of Nebraska shall  
11 verify the lawful presence in the United States of any person who has  
12 applied for public benefits administered by an agency or a political  
13 subdivision of the State of Nebraska. This section shall be enforced  
14 without regard to race, religion, gender, ethnicity, or national origin.

15           (3) ~~No On and after October 1, 2009, no~~ employee of a state agency  
16 or political subdivision of the State of Nebraska shall be authorized to  
17 participate in any retirement system, including, but not limited to, the  
18 systems provided for in the Class V School Employees Retirement Act, the  
19 County Employees Retirement Act, the Judges Retirement Act, the Nebraska  
20 State Patrol Retirement Act, the School Employees Retirement Act, and the  
21 State Employees Retirement Act, unless the employee ~~(a)~~ is a United  
22 States citizen or ~~(b) is a qualified alien under the federal Immigration~~  
23 ~~and Nationality Act, 8 U.S.C. 1101 et seq., as such act existed on~~  
24 ~~January 1, 2009, and~~ is lawfully present in the United States. The  
25 employing state agency or political subdivision of the State of Nebraska  
26 and the employee shall maintain at least one of the following documents  
27 which shall be unexpired, if applicable to the particular document, to

1 demonstrate United States citizenship or lawful presence in the United  
2 States as of the employee's date of hire and produce any such document so  
3 maintained upon request of the Public Employees Retirement Board or the  
4 Nebraska Public Employees Retirement Systems:

5 (a) A state-issued driver's license;

6 (b) A state-issued identification card;

7 (c) A certified copy of a birth certificate or delayed birth  
8 certificate issued in any state, territory, or possession of the United  
9 States;

10 (d) A Consular Report of Birth Abroad issued by the United States  
11 Department of State;

12 (e) A United States passport;

13 (f) A foreign passport with a United States visa;

14 (g) A United States Certificate of Naturalization;

15 (h) A United States Certificate of Citizenship;

16 (i) A tribal certificate of Native American blood or similar  
17 document;

18 (j) A United States Citizenship and Immigration Services Employment  
19 Authorization Document, Form I-766;

20 (k) A United States Citizenship and Immigration Services Permanent  
21 Resident Card, Form I-551; or

22 (l) Any other document issued by the United States Department of  
23 Homeland Security or the United States Citizenship and Immigration  
24 Services granting employment authorization in the United States and  
25 approved by the Public Employees Retirement Board.

26 Sec. 2. Section 4-111, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 4-111 (1) Verification of lawful presence in the United States  
29 pursuant to section 4-108 requires that the applicant for public benefits  
30 attest in a format prescribed by the Department of Administrative  
31 Services that such applicant ~~:(a) He or she is a United States citizen;~~

1 or ~~(b) He or she is a qualified alien under the federal Immigration and~~  
2 ~~Nationality Act, 8 U.S.C. 1101 et seq., as such act existed on January 1,~~  
3 ~~2009, and is lawfully present in the United States and maintains the~~  
4 ~~documentation required under subsection (3) of section 4-108.~~

5 (2) A state agency or political subdivision of the State of Nebraska  
6 may adopt and promulgate rules and regulations or procedures for the  
7 electronic filing of the attestation required under subsection (1) of  
8 this section if such attestation is substantially similar to the format  
9 prescribed by the Department of Administrative Services.

10 (3)(a) The Legislature finds that it is in the best interest of the  
11 State of Nebraska to make full use of the skills and talents in the state  
12 by ensuring that a person who is work-authorized is able to obtain a  
13 professional or commercial license and practice his or her profession.

14 (b) For purposes of a professional or commercial license, the  
15 Legislature finds that a person not described in subdivision (1)(a) or  
16 (1)(b) of this section who submits (i) an unexpired employment  
17 authorization document issued by the United States Department of Homeland  
18 Security, Form I-766, and (ii) documentation issued by the United States  
19 Department of Homeland Security, the United States Citizenship and  
20 Immigration Services, or any other federal agency, such as one of the  
21 types of Form I-797 used by the United States Citizenship and Immigration  
22 Services, demonstrating that such person is described in section 202(c)  
23 (2)(B)(i) through (x) of the federal REAL ID Act of 2005, Public Law  
24 109-13, has demonstrated lawful presence pursuant to section 4-108 and is  
25 eligible to obtain such license. Such license shall be valid only for the  
26 period of time during which such person's employment authorization  
27 document is valid. Nothing in this subsection shall affect the  
28 requirements to obtain a professional or commercial license that are  
29 unrelated to the lawful presence requirements demonstrated pursuant to  
30 this subsection.

31 (c) Nothing in this subsection shall be construed to grant

1 eligibility for any public benefits other than obtaining a professional  
2 or commercial license.

3 (d) Any person who has complied with the requirements of this  
4 subsection shall have his or her employment authorization document  
5 verified through the Systematic Alien Verification for Entitlements  
6 Program operated by the United States Department of Homeland Security or  
7 an equivalent program designated by the United States Department of  
8 Homeland Security.

9 (e) The Legislature enacts this subsection pursuant to the authority  
10 provided in 8 U.S.C. 1621(d), as such section existed on January 1, 2016.

11 Sec. 3. Section 23-2306, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 23-2306 (1) The membership of the retirement system shall be  
14 composed of all persons who are or were employed by member counties and  
15 who maintain an account balance with the retirement system.

16 (2) The following employees of member counties are authorized to  
17 participate in the retirement system: (a) All permanent full-time  
18 employees who have attained the age of eighteen years shall begin  
19 participation in the retirement system upon employment and full-time  
20 elected officials shall begin participation in the retirement system upon  
21 taking office, (b) all permanent part-time employees who have attained  
22 the age of eighteen years may exercise the option to begin participation  
23 in the retirement system within the first thirty days of employment, and  
24 (c) all part-time elected officials may exercise the option to begin  
25 participation in the retirement system within thirty days after taking  
26 office. An employee who exercises the option to begin participation in  
27 the retirement system shall remain in the system until termination or  
28 retirement, regardless of any change of status as a permanent or  
29 temporary employee.

30 (3) ~~No On and after July 1, 2010, no~~ employee of a member county  
31 shall be authorized to participate in the retirement system provided for

1 in the County Employees Retirement Act unless the employee (a) is a  
2 United States citizen or (b) ~~is a qualified alien under the federal~~  
3 ~~Immigration and Nationality Act, 8 U.S.C. 1101 et seq., as such act~~  
4 ~~existed on January 1, 2009, and is lawfully present in the United States.~~  
5 The employing member county and the employee shall maintain at least one  
6 of the following documents which shall be unexpired, if applicable to the  
7 particular document, to demonstrate United States citizenship or lawful  
8 presence in the United States as of the employee's date of hire and  
9 produce any such document so maintained upon request of the retirement  
10 board or the Nebraska Public Employees Retirement Systems:

11 (a) A state-issued driver's license;

12 (b) A state-issued identification card;

13 (c) A certified copy of a birth certificate or delayed birth  
14 certificate issued in any state, territory, or possession of the United  
15 States;

16 (d) A Consular Report of Birth Abroad issued by the United States  
17 Department of State;

18 (e) A United States passport;

19 (f) A foreign passport with a United States visa;

20 (g) A United States Certificate of Naturalization;

21 (h) A United States Certificate of Citizenship;

22 (i) A tribal certificate of Native American blood or similar  
23 document;

24 (j) A United States Citizenship and Immigration Services Employment  
25 Authorization Document, Form I-766;

26 (k) A United States Citizenship and Immigration Services Permanent  
27 Resident Card, Form I-551; or

28 (l) Any other document issued by the United States Department of  
29 Homeland Security or the United States Citizenship and Immigration  
30 Services granting employment authorization in the United States and  
31 approved by the retirement board.

1           (4)(a) The board may determine that a governmental entity currently  
2 participating in the retirement system no longer qualifies, in whole or  
3 in part, under section 414(d) of the Internal Revenue Code as a  
4 participating employer in a governmental plan.

5           (b)(i) To aid governmental entities in their business decisionmaking  
6 process, any governmental entity currently participating in the  
7 retirement system contemplating a business transaction that may result in  
8 such entity no longer qualifying, in whole or in part, under section  
9 414(d) of the Internal Revenue Code may notify the board in writing as  
10 soon as reasonably practicable, but no later than one hundred eighty days  
11 before the transaction is to occur.

12           (ii) The board when timely notified shall, as soon as is reasonably  
13 practicable, obtain from its contracted actuary the cost of any actuarial  
14 study necessary to determine the potential funding obligation. The board  
15 shall notify the entity of such cost.

16           (iii) If such entity pays the board's contracted actuary pursuant to  
17 subdivision (4)(c)(vi) of this section for any actuarial study necessary  
18 to determine the potential funding obligation, the board shall, as soon  
19 as reasonably practicable following its receipt of the actuarial study,  
20 (A) determine whether the entity's contemplated business transaction will  
21 cause the entity to no longer qualify under section 414(d) of the  
22 Internal Revenue Code, (B) determine whether the contemplated business  
23 transaction constitutes a plan termination by the entity, (C) determine  
24 the potential funding obligation, (D) determine the administrative costs  
25 that will be incurred by the board or the Nebraska Public Employees  
26 Retirement Systems in connection with the entity's removal from the  
27 retirement system, and (E) notify the entity of such determinations.

28           (iv) Failure to timely notify the board pursuant to subdivision (4)  
29 (b)(i) of this section may result in the entity being treated as though  
30 the board made a decision pursuant to subdivision (4)(a) of this section.

31           (c) If the board makes a determination pursuant to subdivision (4)

1 (a) of this section, or if the entity engages in the contemplated  
2 business transaction reviewed under subdivision (4)(b) of this section  
3 that results in the entity no longer qualifying under section 414(d) of  
4 the Internal Revenue Code:

5 (i) The board shall notify the entity that it no longer qualifies  
6 under section 414(d) of the Internal Revenue Code within ten business  
7 days after the determination;

8 (ii) The affected plan members shall be immediately considered fully  
9 vested;

10 (iii) The affected plan members shall become inactive within ninety  
11 days after the board's determination;

12 (iv) The entity shall pay to the County Employees Retirement Fund an  
13 amount equal to any funding obligation;

14 (v) The entity shall pay to the County Employees Cash Balance  
15 Retirement Expense Fund an amount equal to any administrative costs  
16 incurred by the board or the Nebraska Public Employees Retirement Systems  
17 in connection with the entity's removal from the retirement system; and

18 (vi) The entity shall pay directly to the board's contracted actuary  
19 an amount equal to the cost of any actuarial study necessary to aid the  
20 board in determining the amount of such funding obligation, if not  
21 previously paid.

22 (d) For purposes of this subsection:

23 (i) Business transaction means a merger; consolidation; sale of  
24 assets, equipment, or facilities; termination of a division, department,  
25 section, or subgroup of the entity; or any other business transaction  
26 that results in termination of some or all of the entity's workforce; and

27 (ii) Funding obligation means the financial liability of the  
28 retirement system to provide benefits for the affected plan members  
29 incurred by the retirement system due to the entity's business  
30 transaction calculated using the methodology and assumptions recommended  
31 by the board's contracted actuary and approved by the board. The

1 methodology and assumptions used must be structured in a way that ensures  
2 the entity is financially liable for all the costs of the entity's  
3 business transaction, and the retirement system is not financially liable  
4 for any of the cost of the entity's business transaction.

5 (e) The board may adopt and promulgate rules and regulations to  
6 carry out this subsection including, but not limited to, the methods of  
7 notifying the board of pending business transactions, the acceptable  
8 methods of payment, and the timing of such payment.

9 (5) Within the first one hundred eighty days of employment, a full-  
10 time employee may apply to the board for vesting credit for years of  
11 participation in another Nebraska governmental plan, as defined by  
12 section 414(d) of the Internal Revenue Code. During the years of  
13 participation in the other Nebraska governmental plan, the employee must  
14 have been a full-time employee, as defined in the Nebraska governmental  
15 plan in which the credit was earned. The board may adopt and promulgate  
16 rules and regulations governing the assessment and granting of vesting  
17 credit.

18 (6) Any employee who qualifies for membership in the retirement  
19 system pursuant to this section may not be disqualified from membership  
20 in the retirement system solely because such employee also maintains  
21 separate employment which qualifies the employee for membership in  
22 another public retirement system, nor may membership in this retirement  
23 system disqualify such an employee from membership in another public  
24 retirement system solely by reason of separate employment which qualifies  
25 such employee for membership in this retirement system.

26 (7) A full-time or part-time employee of a city, village, or  
27 township who becomes a county employee pursuant to a merger of services  
28 shall receive vesting credit for his or her years of participation in a  
29 Nebraska governmental plan, as defined by section 414(d) of the Internal  
30 Revenue Code, of the city, village, or township.

31 (8) A full-time or part-time employee of a city, village, fire

1 protection district, or township who becomes a municipal county employee  
2 shall receive credit for his or her years of employment with the city,  
3 village, fire protection district, or township for purposes of the  
4 vesting provisions of this section.

5 (9) A full-time or part-time employee of the state who becomes a  
6 county employee pursuant to transfer of assessment function to a county  
7 shall not be deemed to have experienced a termination of employment and  
8 shall receive vesting credit for his or her years of participation in the  
9 State Employees Retirement System of the State of Nebraska.

10 (10) Counties shall ensure that employees authorized to participate  
11 in the retirement system pursuant to this section shall enroll and make  
12 required contributions to the retirement system immediately upon becoming  
13 an employee. Information necessary to determine membership in the  
14 retirement system shall be provided by the employer.

15 Sec. 4. Section 24-703.01, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 24-703.01 ~~No~~ ~~On and after July 1, 2010,~~ no judge shall be  
18 authorized to participate in the retirement system provided for in the  
19 Judges Retirement Act unless the judge ~~(a)~~ is a United States citizen or  
20 ~~(b) is a qualified alien under the federal Immigration and Nationality~~  
21 ~~Act, 8 U.S.C. 1101 et seq., as such act existed on January 1, 2009, and~~  
22 is lawfully present in the United States. The court and the judge shall  
23 maintain at least one of the following documents which shall be  
24 unexpired, if applicable to the particular document, to demonstrate  
25 United States citizenship or lawful presence in the United States as of  
26 the judge's date of hire and produce any such document so maintained upon  
27 request of the board or the Nebraska Public Employees Retirement Systems:

- 28 (1) A state-issued driver's license;  
29 (2) A state-issued identification card;  
30 (3) A certified copy of a birth certificate or delayed birth  
31 certificate issued in any state, territory, or possession of the United

1 States;

2 (4) A Consular Report of Birth Abroad issued by the United States  
3 Department of State;

4 (5) A United States passport;

5 (6) A foreign passport with a United States visa;

6 (7) A United States Certificate of Naturalization;

7 (8) A United States Certificate of Citizenship;

8 (9) A tribal certificate of Native American blood or similar  
9 document;

10 (10) A United States Citizenship and Immigration Services Employment  
11 Authorization Document, Form I-766;

12 (11) A United States Citizenship and Immigration Services Permanent  
13 Resident Card, Form I-551; or

14 (12) Any other document issued by the United States Department of  
15 Homeland Security or the United States Citizenship and Immigration  
16 Services granting employment authorization in the United States and  
17 approved by the board.

18 Sec. 5. Section 60-1304, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 60-1304 (1) Carrier enforcement officers described in subdivision  
21 (2)(b) of section 60-1303 who, on or after July 20, 2002, are transferred  
22 to the Nebraska State Patrol and become officers of the Nebraska State  
23 Patrol with the powers and duties prescribed in sections 81-2001 to  
24 81-2009 shall, within ninety days of transfer, elect to participate in  
25 the Nebraska State Patrol Retirement System or elect to remain members of  
26 the State Employees Retirement System of the State of Nebraska.

27 (2) An officer who elects to become a member of the Nebraska State  
28 Patrol Retirement System pursuant to this section shall (a) receive  
29 eligibility and vesting credit pursuant to subsection (3) ~~(2)~~ of section  
30 81-2016 for his or her years of participation in the State Employees  
31 Retirement System of the State of Nebraska, (b) be vested in the employer

1 account with the State Employees Retirement System of the State of  
2 Nebraska regardless of his or her period of participation in the State  
3 Employees Retirement System, and (c) be treated for all other purposes of  
4 the Nebraska State Patrol Retirement Act as a new member of the Nebraska  
5 State Patrol Retirement System.

6 (3) Transferring participation from the State Employees Retirement  
7 System of the State of Nebraska to the Nebraska State Patrol Retirement  
8 System pursuant to this section does not constitute a termination for  
9 purposes of the State Employees Retirement Act.

10 Sec. 9. Section 79-915, Revised Statutes Cumulative Supplement,  
11 2022, is amended to read:

12 79-915 (1) Persons residing outside of the United States and engaged  
13 temporarily as school employees in the State of Nebraska shall not become  
14 members of the retirement system.

15 (2) ~~No On and after July 1, 2010, no~~ school employee shall be  
16 authorized to participate in the retirement system provided for in the  
17 School Employees Retirement Act unless the employee ~~(a)~~ is a United  
18 States citizen or ~~(b) is a qualified alien under the federal Immigration~~  
19 ~~and Nationality Act, 8 U.S.C. 1101 et seq., as such act existed on~~  
20 ~~January 1, 2009, and~~ is lawfully present in the United States. The  
21 employing public school and the school employee shall maintain at least  
22 one of the following documents which shall be unexpired, if applicable to  
23 the particular document, to demonstrate United States citizenship or  
24 lawful presence in the United States as of the employee's date of hire  
25 and produce any such document so maintained upon request of the  
26 retirement board or the Nebraska Public Employees Retirement Systems:

27 (a) A state-issued driver's license;

28 (b) A state-issued identification card;

29 (c) A certified copy of a birth certificate or delayed birth  
30 certificate issued in any state, territory, or possession of the United  
31 States;

1           (d) A Consular Report of Birth Abroad issued by the United States  
2    Department of State;

3           (e) A United States passport;

4           (f) A foreign passport with a United States visa;

5           (g) A United States Certificate of Naturalization;

6           (h) A United States Certificate of Citizenship;

7           (i) A tribal certificate of Native American blood or similar  
8    document;

9           (j) A United States Citizenship and Immigration Services Employment  
10   Authorization Document, Form I-766;

11          (k) A United States Citizenship and Immigration Services Permanent  
12   Resident Card, Form I-551; or

13          (l) Any other document issued by the United States Department of  
14   Homeland Security or the United States Citizenship and Immigration  
15   Services granting employment authorization in the United States and  
16   approved by the retirement board.

17          (3)(a) The board may determine that a governmental entity currently  
18   participating in the retirement system no longer qualifies, in whole or  
19   in part, under section 414(d) of the Internal Revenue Code as a  
20   participating employer in a governmental plan.

21          (b)(i) To aid governmental entities in their business decisionmaking  
22   process, any governmental entity currently participating in the  
23   retirement system contemplating a business transaction that may result in  
24   such entity no longer qualifying, in whole or in part, under section  
25   414(d) of the Internal Revenue Code may notify the board in writing as  
26   soon as reasonably practicable, but no later than one hundred eighty days  
27   before the transaction is to occur.

28          (ii) The board when timely notified shall, as soon as is reasonably  
29   practicable, obtain from its contracted actuary the cost of any actuarial  
30   study necessary to determine the potential funding obligation. The board  
31   will notify the entity of such cost.

1 (iii) If such entity pays the board's contracted actuary pursuant to  
2 subdivision (3)(c)(vi) of this section for any actuarial study necessary  
3 to determine the potential funding obligation, the board shall, as soon  
4 as reasonably practicable following its receipt of the actuarial study,  
5 (A) determine whether the entity's contemplated business transaction will  
6 cause the entity to no longer qualify under section 414(d) of the  
7 Internal Revenue Code, (B) determine whether the contemplated business  
8 transaction constitutes a plan termination by the entity, (C) determine  
9 the potential funding obligation, (D) determine the administrative costs  
10 that will be incurred by the board or the Nebraska Public Employees  
11 Retirement Systems in connection with the entity's removal from the  
12 retirement system, and (E) notify the entity of such determinations.

13 (iv) Failure to timely notify the board pursuant to subdivision (3)  
14 (b)(i) of this section may result in the entity being treated as though  
15 the board made a decision pursuant to subdivision (3)(a) of this section.

16 (c) If the board makes a determination pursuant to subdivision (3)  
17 (a) of this section, or if the entity engages in the contemplated  
18 business transaction reviewed under subdivision (3)(b) of this section  
19 that results in the entity no longer qualifying under section 414(d) of  
20 the Internal Revenue Code:

21 (i) The board shall notify the entity that it no longer qualifies  
22 under section 414(d) of the Internal Revenue Code within ten business  
23 days after the determination;

24 (ii) The affected plan members shall be immediately considered fully  
25 vested;

26 (iii) The affected plan members shall become inactive within ninety  
27 days after the board's determination;

28 (iv) The entity shall pay to the School Retirement Fund an amount  
29 equal to any funding obligation;

30 (v) The entity shall pay to the Expense Fund an amount equal to any  
31 administrative costs incurred by the board or the Nebraska Public

1 Employees Retirement Systems in connection with the entity's removal from  
2 the retirement system; and

3 (vi) The entity shall pay directly to the board's contracted actuary  
4 an amount equal to the cost of any actuarial study necessary to aid the  
5 board in determining the amount of such funding obligation, if not  
6 previously paid.

7 (d) For purposes of this subsection:

8 (i) Business transaction means a merger; consolidation; sale of  
9 assets, equipment, or facilities; termination of a division, department,  
10 section, or subgroup of the entity; or any other business transaction  
11 that results in termination of some or all of the entity's workforce; and

12 (ii) Funding obligation means the financial liability of the  
13 retirement system to provide benefits for the affected plan members  
14 incurred by the retirement system due to the entity's business  
15 transaction calculated using the methodology and assumptions recommended  
16 by the board's contracted actuary and approved by the board. The  
17 methodology and assumptions used must be structured in a way that ensures  
18 the entity is financially liable for all the costs of the entity's  
19 business transaction, and the retirement system is not financially liable  
20 for any of the cost of the entity's business transaction.

21 (e) The board may adopt and promulgate rules and regulations to  
22 carry out this subsection including, but not limited to, the methods of  
23 notifying the board of pending business transactions, the acceptable  
24 methods of payment, and the timing of such payment.

25 Sec. 14. Section 79-9,118, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 79-9,118 ~~No~~ ~~On~~ ~~and~~ ~~after~~ ~~July~~ ~~1,~~ ~~2011,~~ no employee shall be  
28 authorized to participate in the retirement system unless the employee  
29 ~~(1)~~ is a United States citizen or ~~(2)~~ is a qualified alien under the  
30 federal Immigration and Nationality Act, 8 U.S.C. 1101 et seq., as such  
31 act existed on January 1, 2009, and is lawfully present in the United

1 States. The employing public school and the school employee shall  
2 maintain at least one of the following documents which shall be  
3 unexpired, if applicable to the particular document, to demonstrate  
4 United States citizenship or lawful presence in the United States as of  
5 the employee's date of hire, and, beginning September 1, 2024, produce  
6 any such document so maintained upon request of the retirement board or  
7 the Nebraska Public Employees Retirement Systems:

8 (1) A state-issued driver's license;

9 (2) A state-issued identification card;

10 (3) A certified copy of a birth certificate or delayed birth  
11 certificate issued in any state, territory, or possession of the United  
12 States;

13 (4) A Consular Report of Birth Abroad issued by the United States  
14 Department of State;

15 (5) A United States passport;

16 (6) A foreign passport with a United States visa;

17 (7) A United States Certificate of Naturalization;

18 (8) A United States Certificate of Citizenship;

19 (9) A tribal certificate of Native American blood or similar  
20 document;

21 (10) A United States Citizenship and Immigration Services Employment  
22 Authorization Document, Form I-766;

23 (11) A United States Citizenship and Immigration Services Permanent  
24 Resident Card, Form I-551; or

25 (12) Any other document issued by the United States Department of  
26 Homeland Security or the United States Citizenship and Immigration  
27 Services granting employment authorization in the United States and  
28 approved (a) until September 1, 2024, by the board of trustees and (b)  
29 beginning September 1, 2024, by the retirement board.

30 Sec. 15. Section 81-2016, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           81-2016 (1) Every member of the Nebraska State Patrol who was  
2 employed by the State of Nebraska as such, on September 7, 1947, and  
3 every person employed as a member of such patrol thereafter, shall be a  
4 member of the system, except for those members of the Nebraska State  
5 Patrol who elected pursuant to section 60-1304 to remain members of the  
6 State Employees Retirement System of the State of Nebraska.

7           ~~(2) No on and after July 1, 2010, no~~ employee shall be authorized to  
8 participate in the retirement system provided for in the Nebraska State  
9 Patrol Retirement Act unless the employee ~~(a)~~ is a United States citizen  
10 or ~~(b) is a qualified alien under the federal Immigration and Nationality~~  
11 ~~Act, 8 U.S.C. 1101 et seq., as such act existed on January 1, 2009, and~~  
12 is lawfully present in the United States. The employing state agency and  
13 the employee shall maintain at least one of the following documents which  
14 shall be unexpired, if applicable to the particular document, to  
15 demonstrate United States citizenship or lawful presence in the United  
16 States as of the employee's date of hire and produce any such document so  
17 maintained upon request of the board or the Nebraska Public Employees  
18 Retirement Systems:

19           (a) A state-issued driver's license;

20           (b) A state-issued identification card;

21           (c) A certified copy of a birth certificate or delayed birth  
22 certificate issued in any state, territory, or possession of the United  
23 States;

24           (d) A Consular Report of Birth Abroad issued by the United States  
25 Department of State;

26           (e) A United States passport;

27           (f) A foreign passport with a United States visa;

28           (g) A United States Certificate of Naturalization;

29           (h) A United States Certificate of Citizenship;

30           (i) A tribal certificate of Native American blood or similar  
31 document;

1           (j) A United States Citizenship and Immigration Services Employment  
2 Authorization Document, Form I-766;

3           (k) A United States Citizenship and Immigration Services Permanent  
4 Resident Card, Form I-551; or

5           (l) Any other document issued by the United States Department of  
6 Homeland Security or the United States Citizenship and Immigration  
7 Services granting employment authorization in the United States and  
8 approved by the board.

9           (3) (2) Within the first one hundred eighty days of employment, a  
10 member may apply to the board for eligibility and vesting credit for  
11 years of participation in another Nebraska governmental plan, as defined  
12 by section 414(d) of the Internal Revenue Code. During the years of  
13 participation in the other Nebraska governmental plan, the employee must  
14 have been a full-time employee, as defined in the Nebraska governmental  
15 plan in which the credit was earned.

16           (4) (3) Any officer who qualifies for membership pursuant to  
17 subsection (1) of this section may not be disqualified from membership in  
18 the retirement system solely because such officer also maintains separate  
19 employment which qualifies the officer for membership in another public  
20 retirement system, nor may membership in this retirement system  
21 disqualify such an officer from membership in another public retirement  
22 system solely by reason of separate employment which qualifies such  
23 officer for membership in this retirement system.

24           (5) (4) Information necessary to determine membership shall be  
25 provided by the Nebraska State Patrol.

26           (6) (5) The board may adopt and promulgate rules and regulations  
27 governing the assessment and granting of eligibility and vesting credit.

28           Sec. 16. Section 84-1307, Revised Statutes Cumulative Supplement,  
29 2022, is amended to read:

30           84-1307 (1) The membership of the retirement system shall be  
31 composed of all persons who are or were employed by the State of Nebraska

1 and who maintain an account balance with the retirement system.

2 (2) The following employees of the State of Nebraska are authorized  
3 to participate in the retirement system: (a) All permanent full-time  
4 employees who have attained the age of eighteen years shall begin  
5 participation in the retirement system upon employment; and (b) all  
6 permanent part-time employees who have attained the age of eighteen years  
7 may exercise the option to begin participation in the retirement system  
8 within the first thirty days of employment. An employee who exercises the  
9 option to begin participation in the retirement system pursuant to this  
10 section shall remain in the retirement system until his or her  
11 termination of employment or retirement, regardless of any change of  
12 status as a permanent or temporary employee.

13 (3) ~~No~~ ~~On and after July 1, 2010,~~ no employee shall be authorized to  
14 participate in the retirement system provided for in the State Employees  
15 Retirement Act unless the employee ~~(a)~~ is a United States citizen or ~~(b)~~  
16 ~~is a qualified alien under the federal Immigration and Nationality Act, 8~~  
17 ~~U.S.C. 1101 et seq., as such act existed on January 1, 2009, and is~~  
18 ~~lawfully present in the United States. The employing state agency and the~~  
19 ~~employee shall maintain at least one of the following documents which~~  
20 ~~shall be unexpired, if applicable to the particular document, to~~  
21 ~~demonstrate United States citizenship or lawful presence in the United~~  
22 ~~States as of the employee's date of hire and produce any such document so~~  
23 ~~maintained upon request of the retirement board or the Nebraska Public~~  
24 ~~Employees Retirement Systems:~~

25 (a) A state-issued driver's license;

26 (b) A state-issued identification card;

27 (c) A certified copy of a birth certificate or delayed birth  
28 certificate issued in any state, territory, or possession of the United  
29 States;

30 (d) A Consular Report of Birth Abroad issued by the United States  
31 Department of State;

- 1       (e) A United States passport;
- 2       (f) A foreign passport with a United States visa;
- 3       (g) A United States Certificate of Naturalization;
- 4       (h) A United States Certificate of Citizenship;
- 5       (i) A tribal certificate of Native American blood or similar
- 6 document;
- 7       (j) A United States Citizenship and Immigration Services Employment
- 8 Authorization Document, Form I-766;
- 9       (k) A United States Citizenship and Immigration Services Permanent
- 10 Resident Card, Form I-551; or
- 11       (l) Any other document issued by the United States Department of
- 12 Homeland Security or the United States Citizenship and Immigration
- 13 Services granting employment authorization in the United States and
- 14 approved by the retirement board.

15       (4) For purposes of this section, (a) permanent full-time employees  
16 includes employees of the Legislature or Legislative Council who work  
17 one-half or more of the regularly scheduled hours during each pay period  
18 of the legislative session and (b) permanent part-time employees includes  
19 employees of the Legislature or Legislative Council who work less than  
20 one-half of the regularly scheduled hours during each pay period of the  
21 legislative session.

22       (5)(a) Within the first one hundred eighty days of employment, a  
23 full-time employee may apply to the board for vesting credit for years of  
24 participation in another Nebraska governmental plan, as defined by  
25 section 414(d) of the Internal Revenue Code. During the years of  
26 participation in the other Nebraska governmental plan, the employee must  
27 have been a full-time employee, as defined in the Nebraska governmental  
28 plan in which the credit was earned. The board may adopt and promulgate  
29 rules and regulations governing the assessment and granting of vesting  
30 credit.

31       (b) If the contributory retirement plan or contract let pursuant to

1 section 48-609, as such section existed prior to January 1, 2018, is  
2 terminated, employees of the Department of Labor who are active  
3 participants in such contributory retirement plan or contract on the date  
4 of termination of such plan or contract shall be granted vesting credit  
5 for their years of participation in such plan or contract.

6 (6) Any employee who qualifies for membership in the retirement  
7 system pursuant to this section may not be disqualified for membership in  
8 the retirement system solely because such employee also maintains  
9 separate employment which qualifies the employee for membership in  
10 another public retirement system, nor may membership in this retirement  
11 system disqualify such an employee from membership in another public  
12 employment system solely by reason of separate employment which qualifies  
13 such employee for membership in this retirement system.

14 (7) State agencies shall ensure that employees authorized to  
15 participate in the retirement system pursuant to this section shall  
16 enroll and make required contributions to the retirement system  
17 immediately upon becoming an employee. Information necessary to determine  
18 membership in the retirement system shall be provided by the employer.

19 Sec. 17. Section 84-1504, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 84-1504 (1) The Public Employees Retirement Board, on behalf of the  
22 state, may contract with any individual to defer a portion of such  
23 individual's compensation or with the Legislative Council to defer any  
24 other amount that the Legislative Council agrees to credit to an  
25 individual's account pursuant to section 457 of the Internal Revenue  
26 Code.

27 (2) The compensation to be deferred at the election of the  
28 individual and any other amount credited on behalf of such individual by  
29 the Legislative Council shall not exceed the total compensation to be  
30 received by the individual from the employer or exceed the limits  
31 established by the Internal Revenue Code for such a plan.

1 (3) The deferred compensation program shall serve in addition to but  
2 not be a part of any existing retirement or pension system provided for  
3 state or county employees or any other benefit program.

4 (4) Any compensation deferred at the election of the individual  
5 under such a deferred compensation plan shall continue to be included as  
6 regular compensation for the purpose of computing the retirement,  
7 pension, or social security contributions made or benefits earned by any  
8 employee.

9 (5) Any sum so deferred shall not be included in the computation of  
10 any federal or state taxes withheld on behalf of any such individual.

11 (6) The state, the board, the state investment officer, the agency,  
12 or the county shall not be responsible for any investment results entered  
13 into by the individual in the deferred compensation agreement.

14 (7) Nothing in this section shall in any way limit, restrict, alter,  
15 amend, invalidate, or nullify any deferred compensation plan previously  
16 instituted by any instrumentality or agency of the State of Nebraska, and  
17 any such plan is hereby authorized and approved.

18 (8) ~~No On and after July 1, 2010, no~~ employee of the state or any  
19 political subdivision of the state shall be authorized to participate in  
20 a deferred compensation plan unless the employee (a) is a United States  
21 citizen or (b) ~~is a qualified alien under the federal Immigration and~~  
22 ~~Nationality Act, 8 U.S.C. 1101 et seq., as such act existed on January 1,~~  
23 ~~2009,~~ and is lawfully present in the United States. The employing state  
24 agency or political subdivision of the State of Nebraska and the employee  
25 shall maintain at least one of the following documents which shall be  
26 unexpired, if applicable to the particular document, to demonstrate  
27 United States citizenship or lawful presence in the United States as of  
28 the employee's date of hire and produce any such document so maintained  
29 upon request of the Public Employees Retirement Board or the Nebraska  
30 Public Employees Retirement Systems:

31 (a) A state-issued driver's license;

1           (b) A state-issued identification card;

2           (c) A certified copy of a birth certificate or delayed birth  
3 certificate issued in any state, territory, or possession of the United  
4 States;

5           (d) A Consular Report of Birth Abroad issued by the United States  
6 Department of State;

7           (e) A United States passport;

8           (f) A foreign passport with a United States visa;

9           (g) A United States Certificate of Naturalization;

10          (h) A United States Certificate of Citizenship;

11          (i) A tribal certificate of Native American blood or similar  
12 document;

13          (j) A United States Citizenship and Immigration Services Employment  
14 Authorization Document, Form I-766;

15          (k) A United States Citizenship and Immigration Services Permanent  
16 Resident Card, Form I-551; or

17          (l) Any other document issued by the United States Department of  
18 Homeland Security or the United States Citizenship and Immigration  
19 Services granting employment authorization in the United States and  
20 approved by the Public Employees Retirement Board.

21          (9) For purposes of this section, individual means (a) any state  
22 employee, whether employed on a permanent or temporary basis, full-time  
23 or part-time, (b) a person under contract providing services to the state  
24 who is not employed by the University of Nebraska or any of the state  
25 colleges or community colleges and who has entered into a contract with  
26 the state to have compensation deferred prior to August 28, 1999, and (c)  
27 any county employee designated as a permanent part-time or full-time  
28 employee or elected official whose employer does not offer a deferred  
29 compensation plan and who has entered into an agreement pursuant to  
30 section 48-1401.

31          2. Renumber the remaining sections and correct the repealer and

1 internal references accordingly.