

LEGISLATIVE BILL 35

Approved by the Governor February 16, 1973

Introduced by Keyes, 3

AN ACT to amend section 48-661, Revised Statutes Supplement, 1972, relating to employment security; to make it mandatory for state administrative departments, commissions, or boards to file with the commission an election to become an employer as prescribed; and to repeal the original section.

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

Section 1. That section 48-661, Revised Statutes Supplement, 1972, be amended to read as follows:

48-661. (a) Except as otherwise provided in subsections (b) and (c) of this section, any employer not otherwise subject to sections 48-601 to 48-669, who is or becomes an employer subject to said sections within any calendar year, shall be subject to said sections during the whole of such calendar year.

(b) Except as otherwise provided in subsection (c) of this section, an employer shall cease to be an employer subject to said sections only as of January 1 of any calendar year, if he files with the commissioner, on or before January 31 of such year, a written application for termination of coverage, and the commissioner finds that there were no twenty different days, each day being in a different calendar week, within the preceding calendar year within which such employer employed one or more individuals in employment subject to said sections and there was no calendar quarter within the preceding calendar year in which such employer paid wages for employment in the total sum of fifteen hundred dollars or more; or if the employer is subject by reason of the provisions of section 48-603 (9), there were no twenty different days, each being in a different calendar week, within the preceding calendar year within which such employer employed four or more individuals in employment subject to that section; Provided, the commissioner may on his motion terminate the coverage of any employer who has not made such written request, but is otherwise eligible to terminate; and provided further, any employer whose entire experience account has been transferred to another employer under the provisions of section 48-654 may request termination as of the date of such transfer if such request is made within thirty days after the

determination is made allowing the transfer.

(c) An employer not otherwise subject to sections 48-601 to 48-669, who files with the commissioner his written election to become an employer subject thereto for not less than two calendar years, shall, with the written approval of such election by the commissioner, become an employer subject thereto to the same extent as all other employers, as of the date stated in such approval, and shall cease to be subject thereto as of January 1 of any calendar year subsequent to such two calendar years, only if on or before January 31 of such year, he has filed with the commissioner a written notice to that effect. Any employer of any person in this state for whom services that do not constitute employment as defined in section 48-604 are performed, may file with the commissioner a written election that all such services performed by individuals in his employ in one or more distinct establishments or places of business shall be deemed to constitute employment for all the purposes of sections 48-601 to 48-669 for not less than two calendar years. Upon the written approval of such election by the commissioner, such services shall be deemed to constitute employment subject to said sections from and after the date stated in such approval. Such services shall cease to be deemed employment subject hereto as of January 1 of any calendar year subsequent to such two calendar years, only if on or before January 31 of such year such employer has filed with the commissioner a written notice to that effect. Any state administrative department, or any state commission or board, shall file with the commissioner a written election to become an employer for not less than two calendar years and may obligate its funds for the payment of benefits paid from the Unemployment Compensation Fund on its employment. any Any political subdivision of the State of Nebraska, or any instrumentality thereof, may file with the commissioner a written election to become an employer for not less than two calendar years and may obligate its funds for the payment of benefits paid from the Unemployment Compensation Fund on its employment. Any election by a state administrative department, state commission or board shall be made by the head thereof with the approval of the Governor. The commissioner after the end of each calendar quarter shall notify the electing state administrative department, state commission or board, political subdivision or instrumentality of the amount of benefits paid on its employment, and the electing public employer shall reimburse the fund within thirty days after receipt of such notice. No other contribution shall be required of a public employer which so elects. If any political subdivision elects to cover service performed by

employees of its hospitals and institutions of higher education operated by such political subdivision, such election shall include all services performed for its hospitals or institutions of higher education except services described in section 48-604 (6) (g). An election under this subdivision may be terminated by filing with the commissioner written notice not later than thirty days preceding the last day of the calendar year in which the termination is to be effective. Such termination becomes effective as of the first day of the next ensuing calendar year with respect to services performed after that date.

Sec. 2. That original section 48-661, Revised Statutes Supplement, 1972, is repealed.