

## LEGISLATIVE BILL 336

Approved by the Governor April 19, 1985

Introduced by Business & Labor Committee, Barrett, 39,  
Chairperson; Chronister, 18; Eret, 32;  
Hall, 7; Labedz, 5; Vickers, 38;  
Wesely, 26

AN ACT relating to labor; to amend section 48-654, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to the assumption of employers' experience accounts; and to repeal the original section.

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

Section 1. That section 48-654, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

48-654. Any employer that acquires the organization, trade, or business, or substantially all the assets thereof, of another employer shall immediately notify the commissioner thereof, and prior to the effective date of this act shall, and on and after the effective date of this act may, pursuant to rules and regulations prescribed by the commissioner, assume the position of such employer with respect to the resources and liabilities of such employer's experience account as if no change with respect to such employer's experience account has occurred. The ~~7 PROVIDED~~ the commissioner may provide by general rule for partial transfers of experience accounts, except that such the partial transfers of accounts authorized in this proviso shall be construed to allow computation and fixing of contribution rates only on and after January 1, 1953, where an employer has transferred at any time subsequent to or on January 1, 1950, a definable and segregable portion of his or her payroll and business to a transferee-employer. A For an acquisition which occurs during any of the first three calendar quarters of a calendar year, a new rate of contributions, payable by the transferee-employer with respect to wages paid by him or her after midnight of the last day of the calendar quarter in which date of such acquisition occurs and prior to midnight of the last day of the calendar year in which acquisition occurs, shall be computed in accordance with the provisions of this section. For the purpose of computing such new rate of contributions, the computation date with respect to any such acquisition shall be December 31 of the preceding calendar year and the term payroll shall mean the total amount of wages by which contributions to the transferee's account and to the transferor's account were measured for

the calendar year preceding the computation date.

Sec. 2. That original section 48-654, Reissue  
Revised Statutes of Nebraska, 1943, is repealed.