

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 428

FINAL READING

Introduced by Friesen, 34.

Read first time January 18, 2019

Committee: Business and Labor

1 A BILL FOR AN ACT relating to the Employment Security Law; to amend
2 section 48-648.02, Revised Statutes Cumulative Supplement, 2018; to
3 change provisions relating to the computation of wages; and to
4 repeal the original section.

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

1 Section 1. Section 48-648.02, Revised Statutes Cumulative
2 Supplement, 2018, is amended to read:

3 48-648.02 (1) For tax years beginning before January 1, 2020, as As
4 used in sections 48-648 and 48-649 to 48-649.04 only, the term wages
5 shall not include that part of the remuneration paid to an individual by
6 an employer or by the predecessor of such employer with respect to
7 employment within this or any other state during a calendar year which
8 exceeds nine thousand dollars unless that part of the remuneration is
9 subject to a federal law imposing a tax against which credit may be taken
10 for contributions required to be paid into a state unemployment fund.

11 (2) For tax years beginning on or after January 1, 2020, as used in
12 sections 48-648 and 48-649 to 48-649.04 only:

13 (a) Except as to employers assigned to category twenty under section
14 48-649.03, the term wages shall not include that part of the remuneration
15 paid to an individual by an employer or by the predecessor of such
16 employer with respect to employment within this or any other state during
17 a calendar year which exceeds nine thousand dollars unless that part of
18 the remuneration is subject to a federal law imposing a tax against which
19 credit may be taken for contributions required to be paid into a state
20 unemployment fund; and

21 (b) For employers assigned to category twenty under section
22 48-649.03, the term wages shall not include that part of the remuneration
23 paid to an individual by an employer or by the predecessor of such
24 employer with respect to employment within this or any other state during
25 a calendar year which exceeds twenty-four thousand dollars unless that
26 part of the remuneration is subject to a federal law imposing a tax
27 against which credit may be taken for contributions required to be paid
28 into a state unemployment fund.

29 Sec. 2. Original section 48-648.02, Revised Statutes Cumulative
30 Supplement, 2018, is repealed.