

## LEGISLATIVE BILL 428

Approved by the Governor May 01, 2019

Introduced by Friesen, 34.

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

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

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

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

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

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

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

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 Original section 48-648.02, Revised Statutes Cumulative Supplement, 2018, is repealed.