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## AMENDMENTS TO LB191

Introduced by Business and Labor.

- 1 1. Strike the original sections and insert the following new
- 2 sections:
- 3 Section 1. <u>Sections 1 to 5 of this act shall be known and may be</u>
- 4 cited as the Critical Infrastructure Utility Worker Protection Act.
- 5 Sec. 2. For purposes of the Critical Infrastructure Utility Worker
- 6 Protection Act, unless the context otherwise requires:
- 7 (1) Civil defense emergency has the same meaning as in section
- 8 81-829.39;
- 9 (2) Critical infrastructure utility worker means an essential
- 10 critical infrastructure worker identified in the Guidance on the
- 11 Essential Critical Infrastructure Workforce, Version 4.1, as released on
- 12 August 5, 2021, by the United States Department of Homeland Security
- 13 Cybersecurity and Infrastructure Security Agency;
- 14 (3) Disaster has the same meaning as in section 81-829.39;
- 15 (4) Emergency has the same meaning as in section 81-829.39;
- 16 (5) Priority access means access at least equal to that provided to
- 17 hospital and medical personnel, law enforcement personnel, or other
- 18 emergency responders;
- 19 (6) Utility means any legal entity, including a political
- 20 subdivision, that owns or operates a utility system, or any part thereof,
- 21 <u>in this state; and</u>
- 22 <u>(7) Utility system means the physical and cyber assets and</u>
- 23 <u>infrastructure used in providing utility services to wholesale or retail</u>
- 24 customers. Utility system includes electrical, gas, water, steam, sewage,
- 25 and <u>telecommunications services</u>.
- Sec. 3. <u>The purposes of the Critical Infrastructure Utility Worker</u>
- 27 Protection Act are to:

1 (1) Provide for protection of critical infrastructure utility

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- 2 workers during any civil defense emergency, disaster, or emergency;
- 3 (2) Provide priority access to personal protective equipment;
- medical screening, testing, and preventative health services; medical 4
- 5 treatment; and the administration of vaccines for critical infrastructure
- utility workers in the event of an emergency involving a severe threat to 6
- 7 human health; and
- 8 (3) Authorize federal and state financial aid for critical
- 9 infrastructure utility workers during any civil defense emergency,
- 10 disaster, or emergency involving a severe threat to human health.
- Sec. 4. <u>Utilities shall maintain a list of critical infrastructure</u> 11
- utility workers by position description without listing individual names. 12
- 13 The list shall not be deemed a public record subject to disclosure
- 14 pursuant to sections 84-712 to 84-712.09, but shall be made available to
- 15 the Nebraska Emergency Management Agency upon request. The list shall be
- 16 kept confidential by the agency.
- 17 In the event of any civil defense emergency, disaster, or Sec. 5.
- emergency involving a severe threat to human health, the Governor shall: 18
- 19 (1) Ensure that critical infrastructure utility workers are provided
- 20 priority access to personal protective equipment, medical screening,
- testing, preventive health services, medical treatment, and the 21
- 22 administration of vaccines approved by the federal Food and Drug
- 23 Administration; and
- (2) Take all necessary measures to provide available federal funding 24
- 25 for the adequate protection and care of critical infrastructure utility
- 26 workers in accordance with federal law and regulations regarding
- eligibility for such funding. 27
- 28 Sec. 6. Section 48-101.01, Revised Statutes Cumulative Supplement,
- 29 2022, is amended to read:
- 30 48-101.01 (1) The Legislature finds and declares:
- 31 (a) The occupations of first responders are recognized as stressful

- occupations. Only our nation's combat soldiers endure more stress. 1
- 2 Similar to military personnel, first responders face unique and uniquely
- 3 dangerous risks in their sworn mission to keep the public safe. They rely
- on each other for survival to protect the communities they serve; 4
- 5 (b) On any given day, first responders can be called on to make life
- 6 and death decisions, witness a young child dying with the child's grief-
- 7 stricken family, make a decision that will affect a community member for
- the rest of such person's life, or be exposed to a myriad of communicable 8
- 9 diseases and known carcinogens;
- (c) On any given day, first responders protect high-risk individuals 10
- 11 from themselves and protect the community from such individuals;
- 12 (d) First responders are constantly at significant risk of bodily
- harm or physical assault while they perform their duties; 13
- 14 (e) Constant, cumulative exposure to horrific events make first
- 15 responders uniquely susceptible to the emotional and behavioral impacts
- of job-related stressors; 16
- 17 (f) Trauma-related injuries can become overwhelming and manifest in
- post-traumatic stress, which may result in substance use disorders and 18
- even, tragically, suicide; and 19
- (g) It is imperative for society to recognize occupational injuries 20
- 21 related to post-traumatic stress and to promptly seek diagnosis and
- 22 treatment without stigma. This includes recognizing that mental injury
- 23 and mental illness as a result of trauma is not disordered, but is a
- 24 normal and natural human response to trauma, the negative effects of
- which can be ameliorated through diagnosis and effective treatment. 25
- 26 (2) Personal injury includes mental injuries and mental illness
- 27 unaccompanied by physical injury for an employee who is a first
- responder, frontline state employee, or county correctional officer if 28
- 29 such employee:
- 30 (a) Establishes that the employee's employment conditions causing
- the mental injury or mental illness were extraordinary and unusual in 31

- comparison to the normal conditions of the particular employment; and 1
- 2 (b) Establishes, through a mental health professional, the medical
- 3 causation between the mental injury or mental illness and the employment
- conditions by medical evidence. 4
- 5 (3) The employee bears the burden of establishing the matters
- 6 described in subsection (2) of this section by a preponderance of the
- 7 evidence.
- 8 (4) Until January 1, 2028, a first responder may establish prima
- 9 facie evidence of a personal injury that is a mental injury or mental
- illness if the first responder: 10
- 11 (a) Presents evidence that the first responder underwent a mental
- 12 health examination by a mental health professional upon entry into such
- service or subsequent to such entry and before the onset of the mental 13
- 14 injury or mental illness and such examination did not reveal the mental
- 15 injury or mental illness for which the first responder seeks
- compensation; 16
- (b) Presents testimony or an affidavit from a mental health 17
- professional stating the first responder suffers from a mental injury or 18
- mental illness caused by one or more events or series of events which 19
- 20 cumulatively produced the mental injury or mental illness which brought
- 21 about the need for medical attention and the interruption of employment;
- 22 (c) Presents evidence that such events or series of events arose out
- 23 of and in the course of the first responder's employment; and
- 24 (d) Presents evidence that, prior to the employment conditions which
- caused the mental injury or mental illness, the first responder had 25
- 26 participated in resilience training and updated the training at least
- 27 annually thereafter.
- (5) For purposes of this section, mental injuries and mental illness 28
- 29 arising out of and in the course of employment unaccompanied by physical
- 30 injury are not considered compensable if they result from any event or
- series of events which are incidental to normal employer and employee 31

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- relations, including, but not limited to, personnel actions by the 1
- 2 employer such as disciplinary actions, work evaluations, transfers,
- 3 promotions, demotions, salary reviews, or terminations.
- (6)(a) The Department of Health and Human Services shall provide 4
- 5 <u>reimbursement</u> <u>reimburse</u> a <u>first responder</u> for the cost of <u>any of the</u>
- 6 following to the extent not reimbursed by the first responder's employer:
- 7 a mental health examination by a mental health professional upon entry
- 8 into such service or subsequent to such entry and before the onset of a
- 9 mental injury or mental illness for which compensation is sought; initial
- resilience training; and annual resilience training not reimbursed by the 10
- 11 first responder's employer. The department shall pay reimbursement at a
- 12 rate determined by the Critical Incident Stress Management Program under
- section 71-7104. Reimbursement for resilience training shall be subject 13
- 14 to the annual limit set by such program under section 71-7104.
- 15 (b) To obtain reimbursement under this subsection, a first responder
- shall submit an application to the Department of Health and Human 16
- 17 Services on a form and in a manner prescribed by the department.
- (7) The Department of Health and Human Services shall maintain and 18
- annually update records of first responders who have completed annual 19
- 20 resilience training.
- 21 (8) For purposes of this section:
- 22 (a) County correctional officer means a correctional officer
- 23 employed by a high-population county whose:
- 24 (i) Position obligates such employee to maintain order and custody
- of inmates in a county jail; and 25
- 26 (ii) Duties involve regular and direct interaction with high-risk
- 27 individuals;
- (b) Custody means: 28
- 29 (i) Under the charge or control of a state institution or state
- 30 agency and includes time spent outside of the state institution or state
- 31 agency; or

- (ii) In the custody of a county jail in a high-population county or 1
- 2 in the process of being placed in the custody of a county jail in a high-
- 3 population county;
- (c) First responder means a sheriff, a deputy sheriff, a police 4
- 5 officer, an officer of the Nebraska State Patrol, a volunteer or paid
- 6 firefighter, or a volunteer or paid individual licensed under a licensure
- 7 classification in subdivision (1) of section 38-1217 who provides medical
- care in order to prevent loss of life or aggravation of physiological or 8
- 9 psychological illness or injury;
- (d) Frontline state employee means an employee of the Department of 10
- 11 Correctional Services or the Department of Health and Human Services
- 12 whose duties involve regular and direct interaction with high-risk
- individuals; 13
- 14 (e) High-population county means a county with more than three
- 15 hundred thousand inhabitants as determined by the most recent federal
- decennial census or the most recent revised certified count by the United 16
- 17 States Bureau of the Census;
- (f) High-risk individual means an individual in custody for whom 18
- violent or physically intimidating behavior is common, including, but not 19
- 20 limited to, a committed offender as defined in section 83-170, a patient
- 21 at a regional center as defined in section 71-911, a juvenile committed
- 22 to a youth rehabilitation and treatment center, and a person in the
- 23 custody of a county jail in a high-population county or in the process of
- 24 being placed in the custody of a county jail in a high-population county;
- (g) Mental health professional means: 25
- 26 (i) A practicing physician licensed to practice medicine in this
- 27 state under the Medicine and Surgery Practice Act;
- (ii) A practicing psychologist licensed to engage in the practice of 28
- 29 psychology in this state as provided in section 38-3111 or as provided in
- 30 similar provisions of the Psychology Interjurisdictional Compact;
- (iii) A person licensed as an independent mental health practitioner 31

- under the Mental Health Practice Act; or 1
- 2 (iv) A professional counselor who holds a privilege to practice in
- 3 Nebraska as a professional counselor under the Licensed Professional
- Counselors Interstate Compact; and 4
- 5 (h) Resilience training means training that meets the guidelines
- 6 established by the Critical Incident Stress Management Program under
- 7 section 71-7104 and that teaches how to adapt to, manage, and recover
- 8 from adversity, trauma, tragedy, threats, or significant sources of
- 9 stress.
- (9) All other provisions of the Nebraska Workers' Compensation Act 10
- 11 apply to this section.
- 12 Sec. 7. Section 48-163, Reissue Revised Statutes of Nebraska, is
- amended to read: 13
- 14 48-163 (1) The Nebraska Workers' Compensation Court, by a majority
- 15 vote of the judges thereof, may adopt and promulgate all reasonable rules
- and regulations necessary for carrying out the intent and purpose of the 16
- 17 Nebraska Workers' Compensation Act, except that rules and regulations
- relating to the compensation court's adjudicatory function shall become 18
- effective only upon approval of the Supreme Court. 19
- 20 (2) No rule or regulation to carry out the act shall be adopted and
- 21 promulgated except after public hearing conducted by a quorum of the
- 22 compensation court on the question of adopting and promulgating such rule
- 23 or regulation. Notice of such hearing shall be given at least fourteen
- 24 thirty days prior thereto by publication in a newspaper having general
- circulation in the state. Draft copies of all such rules and regulations 25
- 26 shall be available to the public at the compensation court at the time of
- giving notice. 27
- (3) The administrator of the compensation court shall establish and 28
- 29 maintain a list of subscribers who wish to receive notice of public
- 30 hearing on the question of adopting and promulgating any rule or
- 31 regulation and shall provide notice to such subscribers. The

- administrator shall distribute a current copy of existing rules and 1
- 2 regulations and any updates to those rules and regulations once adopted
- 3 to the State Library and to each county law library or the largest public
- 4 library in each county.
- 5 Sec. 8. Section 48-164, Reissue Revised Statutes of Nebraska, is
- 6 amended to read:
- 7 48-164 The Nebraska Workers' Compensation Court shall regulate and
- 8 provide the kind and character of notices and the services thereof and,
- 9 in case of an injury by accident to an employee, the nature and extent of
- the proofs and evidence and the method of taking and furnishing the same 10
- 11 for the establishment of the right to compensation. It shall determine
- the nature and form or forms of the application of those claiming to be 12
- entitled to benefits or compensation and shall regulate the method of 13
- 14 making investigations, physical examinations, and inspections
- 15 prescribe the time within which adjudications and awards shall be made $_{T}$
- 16 except that when a petition for compensation is filed, a hearing shall be
- 17 held within sixty days from the date of the filing thereof and an order
- or award made and entered thereon within thirty days after such hearing. 18
- Such rules and regulations shall conform to the provisions of the 19
- Nebraska Workers' Compensation Act. 20
- 21 Sec. 9. Section 48-174, Reissue Revised Statutes of Nebraska, is
- 22 amended to read:
- 23 48-174 Upon the filing of such petition a summons shall issue and be
- 24 served upon the adverse party, as in civil causes, together with a copy
- of the petition. Return of service shall be made within fourteen seven 25
- 26 days after the date of issue. An acknowledgment on the summons or the
- 27 voluntary appearance of a defendant is equivalent to service.
- Sec. 10. Section 48-622.02, Reissue Revised Statutes of Nebraska, is 28
- 29 amended to read:
- 30 48-622.02 (1) The Nebraska Training and Support Cash Fund is
- created. Any money in the fund available for investment shall be invested 31

1 by the state investment officer pursuant to the Nebraska Capital

- 2 Expansion Act and the Nebraska State Funds Investment Act. No
- 3 expenditures shall be made from the Nebraska Training and Support Cash
- 4 Fund without the written authorization of the Governor upon the
- 5 recommendation of the commissioner. Any interest earned on money in the
- 6 State Unemployment Insurance Trust Fund shall be credited to the Nebraska
- 7 Training and Support Cash Fund.
- 8 (2) Money in the Nebraska Training and Support Cash Fund shall be
- 9 used for (a) administrative costs of establishing, assessing, collecting,
- 10 and maintaining state unemployment insurance tax liability and payments,
- 11 (b) administrative costs of creating, operating, maintaining, and
- 12 dissolving the State Unemployment Insurance Trust Fund and the Nebraska
- 13 Training and Support Cash Fund, (c) support of public and private job
- 14 training programs designed to train, retrain, or upgrade work skills of
- 15 existing Nebraska workers of for-profit and not-for-profit businesses,
- 16 (d) recruitment of workers to Nebraska, (e) training new employees of
- 17 expanding Nebraska businesses, (f) retention of existing employees of
- 18 Nebraska businesses, (g) <del>(f)</del> the costs of creating a common web portal
- 19 for the attraction of businesses and workers to Nebraska, (h) (g)
- 20 developing and conducting labor availability and skills gap studies
- 21 pursuant to the Sector Partnership Program Act, for which money may be
- 22 transferred to the Sector Partnership Program Fund as directed by the
- 23 Legislature, and (i) (h) payment of unemployment insurance benefits if
- 24 solvency of the state's account in the Unemployment Trust Fund and of the
- 25 State Unemployment Insurance Trust Fund so require.
- 26 (3) The Administrative Costs Reserve Account is created within the
- 27 Nebraska Training and Support Cash Fund. Money shall be allocated from
- 28 the Nebraska Training and Support Cash Fund to the Administrative Costs
- 29 Reserve Account in amounts sufficient to pay the anticipated
- 30 administrative costs identified in subsection (2) of this section.
- 31 (4) The State Treasurer shall transfer two hundred fifty thousand

- dollars from the Nebraska Training and Support Cash Fund to the Sector 1
- 2 Partnership Program Fund no later than July 15, 2016.
- 3 Sec. 11. Section 48-649.03, Reissue Revised Statutes of Nebraska, is
- 4 amended to read:
- 5 48-649.03 (1) Once benefits have been payable from and chargeable to
- 6 an employer's experience account throughout the preceding four calendar
- 7 quarters and wages for employment have been paid by the employer in each
- 8 the two preceding four-calendar-quarter periods, the employer's
- 9 combined tax rate shall be calculated according to this section. The
- combined tax rate shall be based upon the employer's experience rating 10
- 11 record and determined from the employer's reserve ratio.
- 12 (2) The employer's reserve ratio is the percent obtained by dividing
- (a) the amount by which the employer's contributions credited from the 13
- 14 time the employer first or most recently became an employer, whichever
- 15 date is later, and up to and including September 30 of the year the rate
- computation is made, plus any part of the employer's contributions due 16
- 17 for that year paid on or before October 31 of such year, exceed the
- employer's benefits charged during the same period, by (b) the employer's 18
- average annual taxable payroll for the sixteen-consecutive-calendar-19
- 20 quarter period ending September 30 of the year in which the rate
- 21 computation is made. For an employer with less than sixteen consecutive
- 22 calendar quarters of contribution experience, the employer's average
- 23 taxable payroll shall be determined based upon the four-calendar-quarter
- 24 periods for which contributions were payable.
- (3) Each eligible experience rated employer shall be assigned to one 25
- 26 of twenty rate categories with a corresponding experience factor as
- 27 follows:

28	Category	Experience Factor
29	1	0.00
30	2	0.25

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1	3	0.40
2	4	0.45
3	5	0.50
4	6	0.60
5	7	0.65
6	8	0.70
7	9	0.80
8	10	0.90
9	11	0.95
10	12	1.00
11	13	1.05
12	14	1.10
13	15	1.20
14	16	1.35
15	17	1.55
16	18	1.80
17	19	2.15
18	20	2.60

Eligible experience rated employers shall be assigned to rate categories from highest to lowest according to their experience reserve ratio, with category one assigned to accounts with the highest reserve ratios and category twenty assigned to accounts with the lowest reserve ratios. Each category shall be limited to no more than five percent of the state's total taxable payroll, except that:

- 25 (a) Any employer with a portion of its taxable wages falling into 26 two consecutive categories shall be assigned to the lower category;
- (b) No employer with a reserve ratio calculated to five decimal places equal to the similarly calculated reserve ratio of another employer shall be assigned to a higher rate than the employer to which it has the equal reserve ratio; and

(c) No employer with a positive experience account balance shall be 1 2 assigned to category twenty.

3 (4) The state's reserve ratio shall be calculated annually by dividing the amount available to pay benefits in the Unemployment Trust 4 5 Fund and the State Unemployment Insurance Trust Fund as of September 30, 6 plus any amount of combined tax owed by employers eligible for and 7 electing annual payment status for the four most recent quarters ending 8 on September 30 in accordance with rules and regulations adopted by the 9 commissioner, by the state's total wages from the four calendar quarters ending on September 30. For purposes of this section, total wages means 10 11 all remuneration paid by an employer in employment. The state's reserve 12 ratio shall be applied to the table in this subsection to determine the yield factor for the upcoming rate year. 13

14	State's Reserve Ratio		Yie.	ld Factor
15	1.45 percent and above	=	:	0.70
16	1.30 percent up to but not including 1.45	=	:	0.75
17	1.15 percent up to but not including 1.30	=	:	0.80
18	1.00 percent up to but not including 1.15	=	:	0.90
19	0.85 percent up to but not including 1.00	=	:	1.00
20	0.70 percent up to but not including 0.85	=	:	1.10
21	0.60 percent up to but not including 0.70	=	:	1.20
22	0.50 percent up to but not including 0.60	=	:	1.25
23	0.45 percent up to but not including 0.50	=	:	1.30
24	0.40 percent up to but not including 0.45	=	:	1.35
25	0.35 percent up to but not including 0.40	=	:	1.40
26	0.30 percent up to but not including 0.35	=	:	1.45
27	Below 0.30 percent	=	:	1.50

The commissioner may adjust the yield factor determined pursuant to 28 the preceding table to a lower scheduled yield factor if the state's 29 reserve ratio is 1.00 percent or greater. Once the yield factor for the 30

- 1 upcoming rate year has been determined, it is multiplied by the amount of
- 2 unemployment benefits paid from combined tax during the four calendar
- 3 quarters ending September 30 of the preceding year. The resulting figure
- 4 is the planned yield for the rate year. The planned yield is divided by
- 5 the total taxable wages for the four calendar quarters ending September
- 6 30 of the previous year and carried to four decimal places to create the
- 7 average combined tax rate for the rate year.
- 8 (5) The average combined tax rate is assigned to rate category
- 9 twelve as established in subsection (3) of this section. Rates for each
- 10 of the remaining nineteen categories are determined by multiplying the
- 11 average combined tax rate by the experience factor associated with each
- 12 category and carried to four decimal places. Employers who are delinquent
- 13 in filing their combined tax reports as of October 31 of any year shall
- 14 be assigned to category twenty for the following calendar year unless the
- 15 delinquency is corrected prior to December 31 of the year of rate
- 16 calculation.
- 17 (6) In addition to required contributions, an employer may make
- 18 voluntary contributions to the fund to be credited to his or her account.
- 19 Voluntary contributions by employers may be made up to the amount
- 20 necessary to qualify for one rate category reduction. Voluntary
- 21 contributions received after February 28 January 10 shall not be used in
- 22 rate calculations for the same calendar year.
- 23 (7) As used in sections 48-648 to 48-654, the term payroll means the
- 24 total amount of wages during a calendar year, except as otherwise
- 25 provided in section 48-654, by which the combined tax was measured.
- 26 Sec. 12. Section 48-650, Reissue Revised Statutes of Nebraska, is
- 27 amended to read:
- 28 48-650 (1) The commissioner shall determine the rate of combined
- 29 tax applicable to each employer pursuant to sections 48-649 to 48-649.04
- 30 and may determine, at any time during the year, whether services
- 31 performed by an individual were employment or for an employer.

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(2) Notice of a determination of liability or combined tax rate 1 shall be promptly given to the employer by electronic notice or by 2 3 mailing such notice to the employer's last-known address or the address of a representative designated in writing by the employer. The address of 4 5 record of an employer on the effective date of this act shall continue to 6 be the address of record of such employer unless changed by the employer. 7 An employer that becomes subject to the Employment Security Law on or after the effective date of this act shall designate its preferred method 8 9 of contact and designated representative, if any, at the time of its initial registration. An employer may change its election at any time. 10

(3) Any such determination under subsection (1) of this section shall become conclusive and binding upon the employer unless, within thirty days after receiving the prompt mailing of notice thereof to his or her last-known address or in the absence of mailing within thirty days after the delivery of such notice, the employer files an appeal with the department in accordance with rules and regulations adopted promulgated by the commissioner. No employer shall have standing, in any proceeding involving his or her combined tax rate or combined tax liability, to contest the chargeability to his or her account of any benefits paid in accordance with a determination, redetermination, or decision pursuant to sections 48-629 to 48-644 except upon the ground that the services on the basis of which such benefits were found to be chargeable did not constitute services performed in employment for him or her and only in the event that he or she was not a party to such determination, redetermination, or decision or to any other proceedings under the Employment Security Law in which the character of such services was determined. A full and complete record shall be kept of all proceedings in connection with such hearing. All testimony at any such hearing shall be recorded but need not be transcribed unless there is a further appeal. The employer shall be promptly notified of a hearing officer's decision which shall become final unless the employer or the

- 1 commissioner appeals within thirty days after the date of service of the
- 2 decision of the hearing officer. The appeal shall otherwise be governed
- 3 by the Administrative Procedure Act.
- 4 Sec. 13. Section 48-652, Reissue Revised Statutes of Nebraska, is
- 5 amended to read:
- 6 48-652 (1)(a) A separate experience account shall be established for
- 7 each employer who is liable for payment of combined tax. Whenever and
- 8 wherever in the Employment Security Law the terms reserve account or
- 9 experience account are used, unless the context clearly indicates
- 10 otherwise, such terms shall be deemed interchangeable and synonymous and
- 11 reference to either of such accounts shall refer to and also include the
- 12 other.
- 13 (b) A separate reimbursement account shall be established for each
- 14 employer who is liable for payments in lieu of contributions. All
- 15 benefits paid with respect to service in employment for such employer
- 16 shall be charged to his or her reimbursement account, and such employer
- 17 shall be billed for and shall be liable for the payment of the amount
- 18 charged when billed by the commissioner. Payments in lieu of
- 19 contributions received by the commissioner on behalf of each such
- 20 employer shall be credited to such employer's reimbursement account, and
- 21 two or more employers who are liable for payments in lieu of
- 22 contributions may jointly apply to the commissioner for establishment of
- 23 a group account for the purpose of sharing the cost of benefits paid that
- 24 are attributable to service in the employ of such employers. The
- 25 commissioner shall adopt and promulgate such rules and regulations as he
- 26 or she deems necessary with respect to applications for establishment,
- 27 maintenance, and termination of group accounts authorized by this
- 28 subdivision.
- 29 (2) All contributions paid by an employer shall be credited to the
- 30 experience account of such employer. State unemployment insurance tax
- 31 payments shall not be credited to the experience account of each

- employer. Partial payments of combined tax shall be credited so that at 1
- 2 least eighty percent of the combined tax payment excluding interest and
- 3 penalty is credited first to contributions due. Contributions with
- respect to prior years which are received on or before January 31 of any 4
- 5 year shall be considered as having been paid at the beginning of the
- 6 calendar year. All voluntary contributions which are received on or
- 7 before February 28 January 10 of any year shall be considered as having
- 8 been paid at the beginning of the calendar year.
- 9 (3)(a) Each experience account shall be charged only for benefits
- based upon wages paid by such employer. No benefits shall be charged to 10
- 11 the experience account of any employer if:
- 12 (i) Such benefits were paid on the basis of a period of employment
- from which the claimant (A) left work voluntarily without good cause, (B) 13
- 14 left work voluntarily due to a nonwork-connected illness or injury, (C)
- 15 left work voluntarily with good cause to escape abuse as defined in
- section 42-903 between household members as provided in subdivision (1) 16
- 17 of section 48-628.13, (D) left work from which he or she was discharged
- for misconduct connected with his or her work, (E) left work voluntarily 18
- and is entitled to unemployment benefits without disqualification in 19
- 20 accordance with subdivision (3), (5), or (11) of section 48-628.13, or
- 21 (F) was involuntarily separated from employment and such benefits were
- 22 paid pursuant to section 48-628.17; and
- 23 (ii) The employer has filed timely notice of the facts on which such
- 24 exemption is claimed in accordance with rules and regulations adopted and
- promulgated by the commissioner. 25
- 26 (b) No benefits shall be charged to the experience account of any
- 27 employer if such benefits were paid during a week when the individual was
- participating in training approved under section 236(a)(1) of the federal 28
- 29 Trade Act of 1974, 19 U.S.C. 2296(a)(1).
- 30 (c) Each reimbursement account shall be charged only for benefits
- paid that were based upon wages paid by such employer in the base period 31

that were wages for insured work solely by reason of section 48-627.01. 1

- 2 (d) Benefits paid to an eligible individual shall be charged against 3 the account of his or her most recent employers within his or her base period against whose accounts the maximum charges hereunder have not 4 5 previously been made in the inverse chronological order in which the 6 employment of such individual occurred. The maximum amount so charged 7 against the account of any employer, other than an employer for which services in employment as provided in subdivision (4)(a) of section 8 9 48-604 are performed, shall not exceed the total benefit amount to which such individual was entitled as set out in section 48-626 with respect to 10 11 base period wages of such individual paid by such employer plus one-half 12 the amount of extended benefits paid to such eligible individual with respect to base period wages of such individual paid by such employer. 13 14 The commissioner shall adopt and promulgate rules and regulations 15 determining the manner in which benefits shall be charged against the account of several employers for whom an individual performed employment 16 17 during the same quarter or during the same base period.
- 18 (4)(a) An employer's experience account shall be terminated one calendar year after such employer has ceased to be subject to the 19 Employment Security Law, except that if the commissioner finds that an 20 21 employer's business is closed solely because one or more of the owners, 22 officers, partners, or limited liability company members or the majority 23 stockholder entered the armed forces of the United States, or of any of 24 its allies, such employer's account shall not be terminated and, if the business is resumed within two years after the discharge or release from 25 26 active duty in the armed forces of such person or persons, the employer's 27 experience account shall be deemed to have been continuous throughout such period. 28
- 29 (b) An experience account terminated pursuant to this subsection 30 shall be reinstated if:
- (i) The employer becomes subject again to the Employment Security 31

1 Law within one calendar year after termination of such experience

- 2 account;
- 3 (ii) The employer makes a written application for reinstatement of
- such experience account to the commissioner within two calendar years 4
- 5 after termination of such experience account; and
- 6 (iii) The commissioner finds that the employer is operating
- 7 substantially the same business as prior to the termination of such
- 8 experience account.
- 9 (5) All money in the Unemployment Compensation Fund shall be kept
- mingled and undivided. In no case shall the payment of benefits to an 10
- 11 individual be denied or withheld because the experience account of any
- 12 employer does not have a total of contributions paid in excess of
- benefits charged to such experience account. 13
- 14 (6)(a) For benefit years beginning before September 3, 2017, if an
- 15 individual's base period wage credits represent part-time employment for
- a contributory employer and the contributory employer continues to employ 16
- 17 the individual to the same extent as during the base period, then the
- contributory employer's experience account shall not be charged if the 18
- contributory employer has filed timely notice of the facts on which such 19
- 20 exemption is claimed in accordance with rules and regulations adopted and
- 21 promulgated by the commissioner.
- 22 (b) For benefit years beginning on or after September 3, 2017, if an
- 23 individual's base period wage credits represent part-time employment for
- 24 an employer and the employer continues to employ the individual to the
- same extent as during the base period, then the employer's experience 25
- 26 account, in the case of a contributory employer, or the employer's
- 27 reimbursement account, in the case of a reimbursable employer, shall not
- be charged if the employer has filed timely notice of the facts on which 28
- 29 such exemption is claimed in accordance with rules and regulations
- 30 prescribed by the commissioner.
- (7) If a contributory employer responds to the department's request 31

- for information within the time period set forth in subsection (1) of 1
- 2 section 48-632 and provides accurate information as known to the employer
- 3 at the time of the response, the employer's experience account shall not
- be charged if the individual's separation from employment is voluntary 4
- 5 and without good cause as determined under section 48-628.12.
- 6 Sec. 14. Section 48-2103, Reissue Revised Statutes of Nebraska, is
- 7 amended to read:
- 8 48-2103 For purposes of the Contractor Registration Act:
- 9 (1) Commissioner means the Commissioner of Labor;
- (2) Construction means work on real property and annexations, 10
- 11 including new work, additions, alterations, reconstruction,
- installations, and repairs performed at one or more different sites which 12
- may be dispersed geographically; 13
- 14 (3) Contractor means an individual, firm, partnership, limited
- 15 liability company, corporation, or other association of persons engaged
- in the business of the construction, alteration, repairing, dismantling, 16
- or demolition of buildings, roads, bridges, viaducts, sewers, water and 17
- gas mains, streets, disposal plants, water filters, tanks and towers, 18
- airports, dams, levees and canals, water wells, pipelines, transmission 19
- and power lines, and every other type of structure, project, development, 20
- 21 or improvement within the definition of real property and personal
- 22 property, including such construction, repairing, or alteration of such
- 23 property to be held either for sale or rental. Contractor also includes
- 24 any subcontractor engaged in the business of such activities and any
- person who is providing or arranging for labor for such activities, 25
- 26 either as an employee or as an independent contractor, for any contractor
- 27 or person;
- 28 (4) Department means the Department of Labor; and
- 29 (5) Nonresident contractor means a contractor who neither is
- 30 domiciled in nor maintains a permanent place of business in this state or
- 31 who, being so domiciled or maintaining such permanent place of residence,

1 spends in the aggregate less than six months of the year in this state;

- 2 and
- 3 (5) (6) Working days means Mondays through Fridays but does not
- include Saturdays, Sundays, or federal or state holidays. In computing 4
- 5 fifteen working days, the day of receipt of any notice is not included
- 6 and the last day of the fifteen working days is included.
- 7 Sec. 15. Section 48-2107, Reissue Revised Statutes of Nebraska, is
- 8 amended to read:
- 9 48-2107 (1) Each application or renewal under section 48-2105 shall
- be signed by the applicant and accompanied by a fee not to exceed forty 10
- 11 dollars. The commissioner may adopt and promulgate rules and regulations
- 12 to establish the criteria for acceptability of filing documents and
- making payments electronically. The criteria may include requirements for 13
- 14 electronic signatures. The commissioner may refuse to accept any
- 15 electronic filings or payments that do not meet the criteria established.
- The fee shall not be required when an amendment to an application is 16
- 17 submitted. The commissioner shall remit the fees collected under this
- subsection to the State Treasurer for credit to the Contractor and 18
- Professional Employer Organization Registration Cash Fund. 19
- (2) A contractor shall not be required to pay the fee under 20
- 21 subsection (1) of this section if (a) the contractor is self-employed and
- 22 does not pay more than three thousand dollars annually to employ other
- 23 persons in the business and the application contains a statement made
- 24 under oath or equivalent affirmation setting forth such information or
- (b) the contractor only engages in the construction of water wells or 25
- 26 installation of septic systems. At any time that a contractor no longer
- 27 qualifies for exemption from the fee, the fee shall be paid to the
- department. Any false statement made under subdivision (2)(a) of this 28
- 29 section shall be a violation of section 28-915.01.
- 30 (3) The commissioner shall charge an additional fee of twenty-five
- dollars for the registration of each nonresident contractor and a fee of 31

- 1 twenty-five dollars for the registration of each contract to which a
- 2 nonresident contractor is a party if the total contract price or
- 3 compensation to be received is more than ten thousand dollars. The
- 4 commissioner shall remit the fees collected under this subsection to the
- 5 State Treasurer for credit to the General Fund.
- 6 Sec. 16. Section 49-506, Reissue Revised Statutes of Nebraska, is
- 7 amended to read:
- 8 49-506 After the Secretary of State has made the distribution
- 9 provided by section 49-503, he or she shall deliver additional copies of
- 10 the session laws and the journal of the Legislature pursuant to this
- 11 section in print or electronic format as he or she determines, upon
- 12 recommendation by the Clerk of the Legislature and approval of the
- 13 Executive Board of the Legislative Council.
- One copy of the session laws shall be delivered to the Lieutenant
- 15 Governor, the State Treasurer, the Auditor of Public Accounts, the
- 16 Reporter of the Supreme Court and Court of Appeals, the State Court
- 17 Administrator, the State Fire Marshal, the Department of Administrative
- 18 Services, the Department of Agriculture, the Department of Banking and
- 19 Finance, the State Department of Education, the Department of Environment
- 20 and Energy, the Department of Insurance, the Department of Labor, the
- 21 Department of Motor Vehicles, the Department of Revenue, the Department
- 22 of Transportation, the Department of Veterans' Affairs, the Department of
- 23 Natural Resources, the Military Department, the Nebraska State Patrol,
- 24 the Nebraska Commission on Law Enforcement and Criminal Justice, each of
- 25 the Nebraska state colleges, the Game and Parks Commission, the Nebraska
- 26 Library Commission, the Nebraska Liquor Control Commission, the Nebraska
- 27 Accountability and Disclosure Commission, the Public Service Commission,
- 28 the State Real Estate Commission, the Nebraska State Historical Society,
- 29 the Public Employees Retirement Board, the Risk Manager, the Legislative
- 30 Fiscal Analyst, the Public Counsel, the materiel division of the
- 31 Department of Administrative Services, the State Records Administrator,

the budget division of the Department of Administrative Services, the Tax 1 2 Equalization and Review Commission, the inmate library at all state penal 3 and correctional institutions, the Commission on Public Advocacy, and the Library of Congress; two copies to the Governor, the Secretary of State, 4 5 the Nebraska Workers' Compensation Court, the Commission of Industrial 6 Relations, and the Coordinating Commission for Postsecondary Education, 7 one of which shall be for use by the community colleges; three copies to 8 the Department of Health and Human Services; four copies to the Nebraska 9 Publications Clearinghouse; five copies to the Attorney General; nine copies to the Revisor of Statutes; sixteen copies to the Supreme Court 10 11 and the Legislative Council; and thirty-five copies to the University of 12 Nebraska College of Law.

One copy of the journal of the Legislature shall be delivered to the 13 14 Governor, the Lieutenant Governor, the State Treasurer, the Auditor of 15 Public Accounts, the Reporter of the Supreme Court and Court of Appeals, the State Court Administrator, the Nebraska State Historical Society, the 16 17 Legislative Fiscal Analyst, the Tax Equalization and Review Commission, the Commission on Public Advocacy, and the Library of Congress; two 18 copies to the Secretary of State, and the Commission of Industrial 19 20 Relations; , and the Nebraska Workers' Compensation Court; four copies to 21 the Nebraska Publications Clearinghouse; five copies to the Attorney 22 General and the Revisor of Statutes; eight copies to the Clerk of the 23 Legislature; thirteen copies to the Supreme Court and the Legislative 24 Council; and thirty-five copies to the University of Nebraska College of Law. The remaining copies shall be delivered to the State Librarian who 25 26 shall use the same, so far as required for exchange purposes, in building 27 up the State Library and in the manner specified in sections 49-507 to 28 49-509.

- Sec. 17. Section 71-7104, Revised Statutes Cumulative Supplement, 30 2022, is amended to read:
- 31 71-7104 There is hereby created the Critical Incident Stress

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- Management Program. The focus of the program shall be to minimize the 1
- 2 harmful effects of critical incident stress for emergency service
- 3 personnel, with a high priority on confidentiality and respect for the
- individuals involved. The program shall: 4
- 5 (1) Provide a stress management session to emergency service
- 6 personnel who appropriately request such assistance in an effort to
- 7 address critical incident stress;
- 8 (2) Assist in providing the emotional and educational support
- 9 necessary to ensure optimal functioning of emergency service personnel;
- (3) Conduct preincident educational programs to acquaint emergency 10
- 11 service personnel with stress management techniques;
- 12 (4) Promote interagency cooperation;
- (5) Provide an organized statewide response to the emotional needs 13
- 14 of emergency service personnel impacted by critical incidents;
- 15 (6) Develop guidelines for resilience training for first responders
- under section 48-101.01; 16
- (7) Set reimbursement rates for mental health examinations and 17
- resilience training under section 48-101.01; and 18
- (8) Set an annual limit on the hours or quantity of resilience 19
- 20 training for which reimbursement is required under section 48-101.01.
- 21 Sec. 18. Section 81-1228, Revised Statutes Cumulative Supplement,
- 22 2022, is amended to read:
- 23 81-1228 For purposes of the Rural Workforce Housing Investment Act:
- 24 (1) Department means the Department of Economic Development;
- (2) Director means the Director of Economic Development; 25
- 26 (3) Eligible activities of a nonprofit development organization
- 27 means:
- (a) New construction of owner-occupied or rental housing in a 28
- 29 community with demonstrated workforce housing needs;
- 30 (b) Substantial repair or rehabilitation of dilapidated housing
- 31 stock;—or

- (c) Upper-story housing development; or 1
- 2 (d) Extension of sewer or water service in support of workforce
- 3 housing;
- (4) HOME funds means funds awarded as formula grants under the HOME 4
- 5 Investment Partnerships Program administered by the United States
- 6 Department of Housing and Urban Development;
- 7 (5) Matching funds means dollars contributed by individuals,
- 8 businesses, foundations, local, regional, and statewide political
- 9 subdivisions, or other nonprofit organizations to a workforce housing
- investment fund administered by a nonprofit development organization; 10
- 11 (6) Nonprofit development organization means a local, regional, or
- 12 statewide nonprofit development organization approved by the director;
- (7) Qualified activities include, but are not limited to, purchase 13
- 14 and rental guarantees, loan guarantees, loan participations, and other
- 15 credit enhancements or any other form of assistance designed to reduce
- the cost of workforce housing related to eligible activities of the 16
- 17 nonprofit development organization;
- (8) Qualified investment means a cash investment in a workforce 18
- investment fund administered by 19 housing a nonprofit development
- 20 organization;
- 21 (9) Rural community means any municipality in a county with a
- 22 population of fewer than one hundred thousand inhabitants as determined
- 23 by the most recent federal decennial census;
- 24 (10) Workforce housing means:
- (a) Housing that meets the needs of today's working families; 25
- (b) Housing that is attractive to new residents considering 26
- 27 relocation to a rural community;
- (c) Owner-occupied housing units that cost not more than three 28
- 29 hundred twenty-five thousand dollars to construct or rental housing units
- 30 that cost not more than two hundred fifty thousand dollars per unit to
- construct. For purposes of this subdivision (c), housing unit costs shall 31

- be updated annually by the department based upon the most recent increase 1
- or decrease in the Producer Price Index for all commodities, published by 2
- 3 the United States Department of Labor, Bureau of Labor Statistics;
- (d) Owner-occupied and rental housing units for which the cost to 4
- 5 substantially rehabilitate exceeds fifty percent of a unit's assessed
- 6 value;
- 7 (e) Upper-story housing; and
- 8 (f) Housing units that do does not receive federal or state low-
- 9 income housing tax credits, community development block grants, HOME
- funds, or funds from the National Housing Trust Fund, which would impose 10
- 11 individual or household income limitations or restrictions on such
- 12 housing units, or funding or funds from the Affordable Housing Trust Fund
- restricting the level of individual or household income to anything less 13
- 14 than one hundred percent of area median income as calculated by the
- 15 <u>United States Department of Housing and Urban Development;</u> and
- (11) Workforce housing investment fund means a fund that has been 16
- 17 created by a nonprofit development organization and certified by the
- director to encourage development of workforce housing 18 in rural
- communities. 19
- 20 Sec. 19. Section 81-1229, Revised Statutes Cumulative Supplement,
- 21 2022, is amended to read:
- 22 81-1229 (1) The director shall establish a workforce housing grant
- 23 program to foster and support the development of workforce housing in
- 24 rural communities.
- (2) A nonprofit development organization may apply to the director 25
- 26 for approval of a workforce housing grant for a workforce housing
- 27 investment fund. The application shall be in a form and manner prescribed
- by the director. Through fiscal year 2026-27, grants shall be awarded by 28
- 29 the director on a competitive basis until grant funds are no longer
- 30 available. A nonprofit development organization may apply for more than
- one grant, subject to the following limits: 31

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- (a) The maximum amount of grant funds awarded to any one nonprofit 1
- 2 development organization over a two-year period shall not exceed five
- 3 million dollars; and
- (b) The maximum amount of grant funds awarded to any one nonprofit 4
- 5 development organization for all program years shall not exceed an
- 6 aggregate limit determined by the department at the discretion of the
- 7 director. Grant maximums shall not exceed one million dollars to any one
- nonprofit development organization over a two-year period, with the 8
- 9 cumulative amount for any single grantee to be determined by the
- 10 department at the discretion of the director.
- 11 (3) An applicant shall provide matching funds of at least one-half
- 12 of the amount of workforce housing grant funds awarded. Unallocated
- workforce housing grant funds held by the department shall be rolled to 13
- 14 the next program year.
- 15 (4) (3) Grants shall be awarded based upon:
- (a) A demonstrated and ongoing housing need as identified by a 16
- 17 recent housing study;
- (b) A community or region that has a low unemployment rate and is 18
- having difficulty attracting workers and filling employment positions; 19
- 20 (c) A community or region that exhibits a demonstrated commitment to
- 21 growing its housing stock;
- 22 (d) Projects that can reasonably be ready for occupancy in a period
- 23 of twenty-four months; and
- 24 (e) A demonstrated ability to grow and manage a workforce housing
- 25 investment fund.
- 26 (5) (4) A nonprofit development organization shall:
- 27 (a) Invest or intend to invest in workforce housing eligible
- 28 activities;
- 29 (b) Use any fees, interest, loan repayments, or other funds it
- 30 received as a result of the administration of the grant to support
- 31 qualified activities; and

- (c) Have an active board of directors with expertise in development, 1
- 2 construction, and finance that meets at least quarterly to approve all
- 3 qualified investments made by the nonprofit development organization. A
- nonprofit development organization shall have a formal plan and proven 4
- 5 expertise to invest unused workforce housing investment fund balances and
- 6 shall have an annual review of all financial records conducted by an
- 7 independent certified public accountant.
- 8 Sec. 20. Section 81-1231, Revised Statutes Cumulative Supplement,
- 9 2022, is amended to read:
- 81-1231 (1) Each nonprofit development organization shall submit an 10
- annual report to the director to be included as a part of the 11
- 12 department's annual status report required under section 81-1201.11. The
- report shall certify that the nonprofit development organization meets 13
- 14 the requirements of the Rural Workforce Housing Investment Act and shall
- 15 include a breakdown of program activities.
- (2) The annual report shall include, but not necessarily be limited 16
- 17 to:
- (a) The name and geographical location of the reporting nonprofit 18
- development organization; 19
- 20 (b) The number, amount, and type of workforce housing investment
- 21 funds invested in qualified activities;
- 22 (c) The number, geographical location, type, and amount
- 23 investments made;
- 24 (d) A summary of matching funds and where such matching funds were
- 25 generated; and
- 26 (e) The results of the annual review of all financial records
- 27 required under subsection (5) (4) of section 81-1229.
- (3) If a nonprofit development organization ceases administration of 28
- 29 a workforce housing investment fund, it shall file a final report with
- 30 the director in a form and manner required by the director. Before July
- 1, 2027, any unallocated grant funds shall be returned to the department 31

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- 1 for credit to the Rural Workforce Housing Investment Fund. On and after
- 2 July 1, 2027, any unallocated grant funds shall be returned to the
- 3 department for transfer to the General Fund.
- 4 (4) If a nonprofit development organization fails to file a complete
- 5 annual report by February 15, the director may, in his or her discretion,
- 6 impose a civil penalty of not more than five thousand dollars for such
- 7 violation. All money collected by the department pursuant to this
- 8 subsection shall be remitted to the State Treasurer for distribution in
- 9 accordance with Article VII, section 5, of the Constitution of Nebraska.
- 10 Sec. 21. Original sections 48-163, 48-164, 48-174, 48-622.02,
- 11 48-649.03, 48-650, 48-652, 48-2103, 48-2107, and 49-506, Reissue Revised
- 12 Statutes of Nebraska, and sections 48-101.01, 71-7104, 81-1228, 81-1229,
- and 81-1231, Revised Statutes Cumulative Supplement, 2022, are repealed.