

AMENDMENTS TO LB265

Introduced by Sorrentino, 39.

1        1. Strike the original sections and all amendments thereto and  
2        insert the following new sections:

3        **Section 1.** Sections 1 to 7 of this act shall be known and may be  
4        cited as the Manufacturing Modernization and Workforce Development Pilot  
5        Investment Act.

6        **Sec. 2.** The purpose of the Manufacturing Modernization and  
7        Workforce Development Pilot Investment Act is to:

8        (1) Provide one-time grants to eligible manufacturing operations for  
9        new and existing capital investments that will increase or lead to the  
10       adoption and integration of smart technologies and increased  
11       productivity; and

12       (2) Provide a positive economic impact in the State of Nebraska.

13       **Sec. 3.** For purposes of the Manufacturing Modernization and  
14       Workforce Development Pilot Investment Act:

15       (1) Department means the Department of Labor;

16       (2) Eligible manufacturing operation means a manufacturer of goods  
17       at a facility located in this state that:

18       (a) Has a North American Industry Classification System number  
19       within the manufacturing sector range of 31 to 33;

20       (b) Has been an established business for a minimum of three years  
21       prior to the date of application for the grant;

22       (c) Derives a minimum of fifty-one percent of the manufacturer's  
23       gross revenue from the sale of manufactured goods;

24       (d) Employs a minimum of three full-time employees; and

25       (e) Demonstrates the ability to provide private matching financial  
26       support for the manufacturer's manufacturing modernization investment  
27       project on a one-to-one basis;

1       (3) Manufacturing modernization investment project means a project  
2 that is intended to lead to the adoption and integration of smart  
3 technologies into existing manufacturing operations located in the state  
4 by mitigating the risk to the manufacturer of significant technology  
5 investments. Manufacturing modernization investment project includes, but  
6 is not limited to, an investment in the following that are intended to  
7 assist a manufacturer in increasing the manufacturer's productivity,  
8 efficiency, and competitiveness:

9       (a) Job training; and

10       (b) Specialized hardware, software, or other equipment; and

11       (4) Private matching financial support means any financial support  
12 derived from a source other than a direct appropriation from the State of  
13 Nebraska or its political subdivisions.

14       **Sec. 4.** (1) Beginning October 1, 2025, through November 1, 2026, an  
15 eligible manufacturing operation may apply to the department for a grant.  
16 The application shall include, but not be limited to, the following  
17 information:

18       (a) A description of the manufacturing modernization investment  
19 project;

20       (b) The estimated cost of the manufacturing modernization investment  
21 project; and

22       (c) Documentation on the amount of private matching financial  
23 support available for the manufacturing modernization investment project  
24 that has been received or will be received by the eligible manufacturing  
25 operation. Such amount shall be at least equal to the amount of any grant  
26 received under the act. The documentation provided under this subdivision  
27 does not need to identify any provider of private matching financial  
28 support.

29       (2) The department shall consider applications in the order in which  
30 they are received. If an applicant is an eligible manufacturing operation  
31 and otherwise qualifies for a grant, the department shall, subject to

1 subsection (3) of this section, approve the application and notify the  
2 applicant of the approval.

3 (3) The department may approve applications within the limits of  
4 available funding under the Manufacturing Modernization and Workforce  
5 Development Pilot Investment Act. The amount of any grant approved shall  
6 be equal to the amount of money supplied by the eligible manufacturing  
7 operation from providers of private matching financial support, as  
8 documented under subdivision (1)(c) of this section, except that no grant  
9 shall be for more than fifty thousand dollars.

10 **Sec. 5.** (1) The department shall not approve an application for a  
11 manufacturing modernization investment project that was commenced prior  
12 to the date of the application.

13 (2) Any eligible manufacturing operation that no longer meets the  
14 requirements of subdivision (2) of section 3 of this act shall repay any  
15 grant funds received under the Manufacturing Modernization and Workforce  
16 Development Pilot Investment Act.

17 **Sec. 6.** The department may award up to two hundred fifty thousand  
18 dollars in grants from the Workforce Development Program Cash Fund for  
19 purposes of carrying out the Manufacturing Modernization and Workforce  
20 Development Pilot Investment Act.

21 **Sec. 7.** The department may adopt and promulgate rules and  
22 regulations to carry out the Manufacturing Modernization and Workforce  
23 Development Pilot Investment Act.

24 **Sec. 8.** Section 48-602, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 48-602 For purposes of the Employment Security Law, unless the  
27 context otherwise requires:

28 (1) Agricultural labor means services performed:

29 (a) On a farm, in the employ of any employer, in connection with  
30 cultivating the soil or in connection with raising or harvesting any  
31 agricultural or horticultural commodity, including the raising, shearing,

1 feeding, caring for, training, and management of livestock, bees,  
2 poultry, fur-bearing animals, and wildlife;

3 (b) In the employ of the owner, tenant, or other operator of a farm,  
4 in connection with the operation, management, conservation, improvement,  
5 or maintenance of such farm and its tools and equipment or in salvaging  
6 timber or clearing land of brush and other debris left by a windstorm, if  
7 the major part of such service is performed on a farm;

8 (c) In connection with the production or harvesting of any commodity  
9 in connection with the operation or maintenance of ditches, canals,  
10 reservoirs, or waterways, not owned or operated for profit, used  
11 exclusively for supplying and storing water for farming purposes;

12 (d)(i) In the employ of the operator of a farm in handling,  
13 planting, drying, packing, packaging, processing, freezing, grading,  
14 storing, or delivering to storage or to market or to a carrier for  
15 transportation to market, in its unmanufactured state, any agricultural  
16 or horticultural commodity, but only if such operator produced more than  
17 one-half of the commodity with respect to which such service is  
18 performed, or (ii) in the employ of a group of operators of farms, or a  
19 cooperative organization of which such operators are members, in the  
20 performance of service described in subdivision (1)(d)(i) of this  
21 section, but only if such operators produced more than one-half of the  
22 commodity with respect to which such service is performed. Subdivisions  
23 (1)(d)(i) and (ii) of this section shall not be deemed to be applicable  
24 with respect to service performed in connection with commercial canning  
25 or commercial freezing or in connection with any agricultural or  
26 horticultural commodity after its delivery to a terminal market for  
27 distribution for consumption; or

28 (e) On a farm operated for profit if such service is not in the  
29 course of the employer's trade or business;

30 (2) Base period means the first four of the last five completed  
31 calendar quarters immediately preceding the first day of an individual's

1 benefit year, except that if the individual is not monetarily eligible  
2 for unemployment benefits as determined pursuant to section 48-627.01  
3 based upon wages paid during the first four of the five most recently  
4 completed calendar quarters, the department shall make a redetermination  
5 of monetary eligibility based upon an alternative base period which  
6 consists of the last four completed calendar quarters immediately  
7 preceding the first day of the claimant's benefit year;

8 (3) Benefits means the money payments payable to an individual with  
9 respect to his or her unemployment;

10 (4) Benefit year, with respect to any individual, means the one-year  
11 period beginning with the first day of the first week with respect to  
12 which the individual first files a valid claim for benefits, and  
13 thereafter the one-year period beginning with the first day of the first  
14 week with respect to which the individual next files a valid claim for  
15 benefits after the termination of his or her last preceding benefit year.  
16 Any claim for benefits made in accordance with section 48-629 shall be  
17 deemed to be a valid claim for the purpose of this subdivision if the  
18 individual has been paid the wages for insured work required under  
19 section 48-627.01. For the purposes of this subdivision a week with  
20 respect to which an individual files a valid claim shall be deemed to be  
21 in, within, or during that benefit year which includes the greater part  
22 of such week;

23 (5) Calendar quarter means the period of three consecutive calendar  
24 months ending on March 31, June 30, September 30, or December 31, or the  
25 equivalent thereof as the Commissioner of Labor may by rule and  
26 regulation prescribe;

27 (6) Client means any individual, partnership, limited liability  
28 company, corporation, or other legally recognized entity that contracts  
29 with a professional employer organization to obtain professional employer  
30 services relating to worksite employees through a professional employer  
31 agreement;

1           (7) Combined tax means the employer liability consisting of  
2 contributions and the state unemployment insurance tax;

3           (8) Combined tax rate means the rate which is applied to wages to  
4 determine the combined taxes due;

5           (9) Commissioner means the Commissioner of Labor;

6           (10) Commodity means an agricultural commodity as defined in section  
7 15(g) of the federal Agricultural Marketing Act, as amended, 12 U.S.C.  
8 1141j;

9           (11) Contribution rate means the percentage of the combined tax rate  
10 used to determine the contribution portion of the combined tax;

11           (12) Contributions means that portion of the combined tax based upon  
12 the contribution rate portion of the combined tax rate which is deposited  
13 in the state Unemployment Compensation Fund as required by sections  
14 48-648 and 48-649 to 48-649.04;

15           (13) Crew leader means an individual who furnishes individuals to  
16 perform service in agricultural labor for any other person, pays, either  
17 on his or her own behalf or on behalf of such other person, the  
18 individuals so furnished by him or her for the service in agricultural  
19 labor performed by them, and has not entered into a written agreement  
20 with such other person under which such individual is designated as an  
21 employee of such other person;

22           (14) Department means the Department of Labor;

23           (15) Employers engaged in the construction industry means all  
24 employers primarily engaged in business activities classified as sector  
25 23 business activities under the North American Industry Classification  
26 System;

27           (16) Employment office means a free public employment office or  
28 branch thereof, operated by this state or maintained as a part of a  
29 state-controlled system of public employment offices, including public  
30 employment offices operated by an agency of a foreign government;

31           (17) Farm means stock, dairy, poultry, fruit, fur-bearing animal,

1 and truck farms, plantations, ranches, nurseries, ranges, greenhouses, or  
2 other similar structures used primarily for the raising of agricultural  
3 or horticultural commodities, and orchards;

4 (18) Fund means the Unemployment Compensation Fund established by  
5 section 48-617 to which all contributions and payments in lieu of  
6 contributions required and from which all benefits provided shall be  
7 paid;

8 (19) Hearing officer means a person employed by the Department of  
9 Labor who conducts hearings, contested cases, or other proceedings  
10 pursuant to the Employment Security Law;

11 (20) Hospital means an institution which has been licensed,  
12 certified, or approved by the Department of Health and Human Services as  
13 a hospital;

14 (21) Insured work means employment for employers;

15 (22) Leave of absence means any absence from work: (a) Mutually and  
16 voluntarily agreed to by the employer and the employee; (b) mutually and  
17 voluntarily agreed to between the employer and the employee's bargaining  
18 agent; or (c) to which the employee is entitled as a matter of state or  
19 federal law;

20 (23) Paid vacation leave means a period of time while employed or  
21 following separation from employment in which the individual renders no  
22 services to the employer but is entitled to receive vacation pay equal to  
23 or exceeding his or her base weekly wage;

24 (24) Payments in lieu of contributions means the money payments to  
25 the Unemployment Compensation Fund required by sections 48-649.04,  
26 48-652, 48-660.01, and 48-661;

27 (25) Professional employer agreement means a written professional  
28 employer services contract whereby:

29 (a) A professional employer organization agrees to provide payroll  
30 services, employee benefit administration, or personnel services for a  
31 majority of the employees providing services to the client at a client

1 worksite;

2 (b) The agreement is intended to be ongoing rather than temporary in  
3 nature; and

4 (c) Employer responsibilities for worksite employees, including  
5 those of hiring, firing, and disciplining, are shared between the  
6 professional employer organization and the client by contract. The term  
7 professional employer agreement shall not include a contract between a  
8 parent corporation, company, or other entity and a wholly owned  
9 subsidiary;

10 (26) Professional employer organization means any individual,  
11 partnership, limited liability company, corporation, or other legally  
12 recognized entity that enters into a professional employer agreement with  
13 a client or clients for a majority of a client's workforce at a client  
14 worksite. The term professional employer organization does not include an  
15 insurer as defined in section 44-103 or a temporary help firm;

16 (27) Standard rate means the rate assigned to category twenty for  
17 that year under section 48-649.03. The standard rate shall be not less  
18 than five and four-tenths percent of the employer's annual taxable  
19 payroll;

20 (28) State includes, in addition to the states of the United States  
21 of America, any dependency of the United States, the Commonwealth of  
22 Puerto Rico, the Virgin Islands, and the District of Columbia;

23 (29) State unemployment insurance tax means that portion of the  
24 combined tax which is based upon the state unemployment insurance tax  
25 rate portion of the combined tax rate and which is deposited in the  
26 Workforce Development Program Cash ~~State Unemployment Insurance Trust~~  
27 Fund as required by sections 48-648 and 48-649 to 48-649.04;

28 (30) State unemployment insurance tax rate means the percentage of  
29 the combined tax rate used to determine the state unemployment insurance  
30 tax portion of the combined tax;

31 (31) Temporary employee means an employee of a temporary help firm



1 assigned to work for the clients of such temporary help firm;

2 (32) Temporary help firm means a firm that hires its own employees  
3 and assigns them to clients to support or supplement the client's  
4 workforce in work situations such as employee absences, temporary skill  
5 shortages, seasonal workloads, and special assignments and projects;

6 (33) Unemployed means an individual during any week in which the  
7 individual performs no service and with respect to which no wages are  
8 payable to the individual or any week of less than full-time work if the  
9 wages payable with respect to such week are less than the individual's  
10 weekly benefit amount, but does not include any individual on a leave of  
11 absence or on paid vacation leave. When an agreement between the employer  
12 and a bargaining unit representative does not allocate vacation pay  
13 allowance or pay in lieu of vacation to a specified period of time during  
14 a period of temporary layoff or plant shutdown, the payment by the  
15 employer or his or her designated representative will be deemed to be  
16 wages as defined in this section in the week or weeks the vacation is  
17 actually taken;

18 (34) Unemployment Trust Fund means the trust fund in the Treasury of  
19 the United States of America established under section 904 of the federal  
20 Social Security Act, 42 U.S.C. 1104, as such section existed on January  
21 1, 2015, which receives credit from the state Unemployment Compensation  
22 Fund;

23 (35) Wages, except with respect to services performed in employment  
24 as provided in subdivisions (4)(c) and (d) of section 48-604, means all  
25 remuneration for personal services, including commissions and bonuses,  
26 remuneration for personal services paid under a contract of hire, and the  
27 cash value of all remunerations in any medium other than cash. The  
28 reasonable cash value of remuneration in any medium other than cash shall  
29 be estimated and determined in accordance with rules and regulations  
30 adopted and promulgated by the commissioner. Wages includes tips which  
31 are received while performing services which constitute employment and

1 which are included in a written statement furnished to the employer  
2 pursuant to section 6053(a) of the Internal Revenue Code as defined in  
3 section 49-801.01.

4 With respect to services performed in employment in agricultural  
5 labor as is provided in subdivision (4)(c) of section 48-604, wages means  
6 cash remuneration and the cash value of commodities not intended for  
7 personal consumption by the worker and his or her immediate family for  
8 such services. With respect to services performed in employment in  
9 domestic service as is provided in subdivision (4)(d) of section 48-604,  
10 wages means cash remuneration for such services.

11 The term wages does not include:

12 (a) The amount of any payment, including any amount paid by an  
13 employer for insurance or annuities or into a fund to provide for such  
14 payment, made to, or on behalf of, an individual in employment or any of  
15 his or her dependents under a plan or system established by an employer  
16 which makes provision for such individuals generally or for a class or  
17 classes of such individuals, including any amount paid by an employer for  
18 insurance or annuities or into a fund to provide for any such payment, on  
19 account of (i) sickness or accident disability, except, in the case of  
20 payments made to an employee or any of his or her dependents, this  
21 subdivision (i) shall exclude from wages only payments which are received  
22 under a workers' compensation law, (ii) medical and hospitalization  
23 expenses in connection with sickness or accident disability, or (iii)  
24 death;

25 (b) The payment by an employer, without deduction from the  
26 remuneration of the employee, of the tax imposed upon an employee under  
27 section 3101 of the Internal Revenue Code as defined in section  
28 49-801.01;

29 (c) Any payment on account of sickness or accident disability, or  
30 medical or hospitalization expenses in connection with sickness or  
31 accident disability, made by an employer to, or on behalf of, an

1 individual after the expiration of six calendar months following the last  
2 calendar month in which such individual worked for such employer;

3 (d) Any payment made to, or on behalf of, an individual or his or  
4 her beneficiary (i) from or to a trust described in section 401(a) of the  
5 Internal Revenue Code as defined in section 49-801.01 which is exempt  
6 from tax under section 501(a) of the Internal Revenue Code as defined in  
7 section 49-801.01 at the time of such payment unless such payment is made  
8 to an employee of the trust as remuneration for services rendered as such  
9 employee and not as a beneficiary of the trust or (ii) under or to an  
10 annuity plan which, at the time of such payment, meets the requirements  
11 of section 401 of the Internal Revenue Code as defined in section  
12 49-801.01;

13 (e) Any payment made to, or on behalf of, an employee or his or her  
14 beneficiary (i) under a simplified employee pension as defined by the  
15 commissioner, (ii) under or to an annuity contract as defined by the  
16 commissioner, other than a payment for the purchase of such contract  
17 which is made by reason of a salary reduction agreement, whether  
18 evidenced by a written instrument or otherwise, (iii) under or to an  
19 exempt governmental deferred compensation plan as defined by the  
20 commissioner, (iv) to supplement pension benefits under a plan or trust,  
21 as defined by the commissioner, to take into account some portion or all  
22 of the increase in the cost of living since retirement, but only if such  
23 supplemental payments are under a plan which is treated as a welfare  
24 plan, or (v) under a cafeteria benefits plan;

25 (f) Remuneration paid in any medium other than cash to an individual  
26 for service not in the course of the employer's trade or business;

27 (g) Benefits paid under a supplemental unemployment benefit plan  
28 which satisfies the eight points set forth in Internal Revenue Service  
29 Revenue Ruling 56-249 as the ruling existed on January 1, 2015, and is in  
30 compliance with the standards set forth in Internal Revenue Service  
31 Revenue Rulings 58-128 and 60-330 as the rulings existed on January 1,

1 2015; and

2 (h) Remuneration for service performed in the employ of any state in  
3 the exercise of his or her duties as a member of the Army National Guard  
4 or Air National Guard or in the employ of the United States of America as  
5 a member of any military reserve unit;

6 (36) Week means such period of seven consecutive days as the  
7 commissioner may by rule and regulation prescribe;

8 (37) Week of unemployment with respect to any individual means any  
9 week during which he or she performs less than full-time work and the  
10 wages payable to him or her with respect to such week are less than his  
11 or her weekly benefit amount;

12 (38) Wholly owned subsidiary means a corporation, company, or other  
13 entity which has eighty percent or more of its outstanding voting stock  
14 or membership owned or controlled, directly or indirectly, by the parent  
15 entity; and

16 (39) Worksite employee has the same meaning as the term covered  
17 employee in section 48-2702.

18 **Sec. 9.** Section 48-622.01, Revised Statutes Cumulative Supplement,  
19 2024, is amended to read:

20 48-622.01 ~~{1}~~—There is hereby created in the state treasury a  
21 special fund to be known as the State Unemployment Insurance Trust Fund.  
22 The fund terminates on July 1, 2025, and the State Treasurer shall  
23 transfer any money in the fund on such date to the Workforce Development  
24 Program Cash Fund. Beginning July 1, 2025, all ~~All~~ state unemployment  
25 insurance tax collected under sections 48-648 to 48-661, less refunds,  
26 shall be paid into the Workforce Development Program Cash Fund fund.  
27 ~~Transfers may be made from the fund to the General Fund and the Workforce~~  
28 ~~Development Program Cash Fund at the direction of the Legislature. Such~~  
29 ~~money shall be held in trust for payment of unemployment insurance~~  
30 ~~benefits. Any money in the State Unemployment Insurance Trust Fund~~  
31 ~~available for investment shall be invested by the state investment~~

1 ~~officer pursuant to the Nebraska Capital Expansion Act and the Nebraska~~  
2 ~~State Funds Investment Act, except that interest earned on money in the~~  
3 ~~fund shall be credited to the Nebraska Training and Support Cash Fund at~~  
4 ~~the end of each calendar quarter.~~

5 ~~(2) The commissioner shall have the authority to determine when and~~  
6 ~~in what amounts withdrawals from the State Unemployment Insurance Trust~~  
7 ~~Fund for payment of benefits are necessary. Amounts withdrawn for payment~~  
8 ~~of benefits shall be immediately forwarded to the Secretary of the~~  
9 ~~Treasury of the United States of America to the credit of the state's~~  
10 ~~account in the Unemployment Trust Fund, any provision of law in this~~  
11 ~~state relating to the deposit, administration, release, or disbursement~~  
12 ~~of money in the possession or custody of this state to the contrary~~  
13 ~~notwithstanding.~~

14 ~~(3) If and when the state unemployment insurance tax ceases to exist~~  
15 ~~as determined by the Governor, all money then in the State Unemployment~~  
16 ~~Insurance Trust Fund less accrued interest shall be immediately~~  
17 ~~transferred to the credit of the state's account in the Unemployment~~  
18 ~~Trust Fund, any provision of law in this state relating to the deposit,~~  
19 ~~administration, release, or disbursement of money in the possession or~~  
20 ~~custody of this state to the contrary notwithstanding. The determination~~  
21 ~~to eliminate the state unemployment insurance tax shall be based on the~~  
22 ~~solvency of the state's account in the Unemployment Trust Fund and the~~  
23 ~~need for training of Nebraska workers. Accrued interest in the State~~  
24 ~~Unemployment Insurance Trust Fund shall be credited to the Nebraska~~  
25 ~~Training and Support Cash Fund.~~

26 **Sec. 10.** Section 48-622.02, Revised Statutes Cumulative Supplement,  
27 2024, is amended to read:

28 48-622.02 ~~(1)~~—The Nebraska Training and Support Cash Fund is  
29 created. The fund terminates on July 1, 2025, and the State Treasurer  
30 shall transfer any money in the fund on such date to the Workforce  
31 Development Program Cash Fund. Grants awarded from the Nebraska Training

1 ~~and Support Cash Fund prior to the transfer but remaining unpaid on July~~  
2 ~~1, 2025, may be paid from the Workforce Development Program Cash Fund if~~  
3 ~~all conditions of the grant award have been met. Any money in the fund~~  
4 ~~available for investment shall be invested by the state investment~~  
5 ~~officer pursuant to the Nebraska Capital Expansion Act and the Nebraska~~  
6 ~~State Funds Investment Act. No expenditures shall be made from the~~  
7 ~~Nebraska Training and Support Cash Fund without the written authorization~~  
8 ~~of the Governor upon the recommendation of the commissioner. Transfers~~  
9 ~~may be made from the fund to the General Fund at the direction of the~~  
10 ~~Legislature. Any interest earned on money in the State Unemployment~~  
11 ~~Insurance Trust Fund shall be credited to the Nebraska Training and~~  
12 ~~Support Cash Fund.~~

13 ~~(2) Money in the Nebraska Training and Support Cash Fund shall be~~  
14 ~~used for (a) administrative costs of establishing, assessing, collecting,~~  
15 ~~and maintaining state unemployment insurance tax liability and payments,~~  
16 ~~(b) administrative costs of creating, operating, maintaining, and~~  
17 ~~dissolving the State Unemployment Insurance Trust Fund and the Nebraska~~  
18 ~~Training and Support Cash Fund, (c) support of public and private job~~  
19 ~~training programs designed to train, retrain, or upgrade work skills of~~  
20 ~~existing Nebraska workers of for-profit and not-for-profit businesses,~~  
21 ~~(d) recruitment of workers to Nebraska, (e) training new employees of~~  
22 ~~expanding Nebraska businesses, (f) retention of existing employees of~~  
23 ~~Nebraska businesses, (g) the costs of creating a common web portal for~~  
24 ~~the attraction of businesses and workers to Nebraska, (h) developing and~~  
25 ~~conducting labor availability and skills gap studies pursuant to the~~  
26 ~~Sector Partnership Program Act, for which money may be transferred to the~~  
27 ~~Sector Partnership Program Fund as directed by the Legislature, and (i)~~  
28 ~~payment of unemployment insurance benefits if solvency of the state's~~  
29 ~~account in the Unemployment Trust Fund and of the State Unemployment~~  
30 ~~Insurance Trust Fund so require.~~

31 ~~(3) The Administrative Costs Reserve Account is created within the~~

1 ~~Nebraska Training and Support Cash Fund. Money shall be allocated from~~  
2 ~~the Nebraska Training and Support Cash Fund to the Administrative Costs~~  
3 ~~Reserve Account in amounts sufficient to pay the anticipated~~  
4 ~~administrative costs identified in subsection (2) of this section.~~

5 ~~(4) The State Treasurer shall transfer two hundred fifty thousand~~  
6 ~~dollars from the Nebraska Training and Support Cash Fund to the Sector~~  
7 ~~Partnership Program Fund no later than July 15, 2016.~~

8 **Sec. 11.** Section 48-626, Revised Statutes Cumulative Supplement,  
9 2024, is amended to read:

10 48-626 (1) For any benefit year beginning before July 21, 2022, any  
11 otherwise eligible individual shall be entitled during any benefit year  
12 to a total amount of benefits equal to whichever is the lesser of (a)  
13 twenty-six times his or her weekly benefit amount or (b) one-third of his  
14 or her wages in the employment of each employer per calendar quarter of  
15 his or her base period; except that when any individual has been  
16 separated from his or her employment with a base period employer under  
17 circumstances under which he or she was or could have been determined  
18 disqualified under section 48-628.10 or 48-628.12, the total benefit  
19 amount based on the employment from which he or she was so separated  
20 shall be reduced by an amount determined pursuant to subsection (2) of  
21 this section, but not more than one reduction may be made for each  
22 separation. In no event shall the benefit amount based on employment for  
23 any employer be reduced to less than one benefit week when the individual  
24 was or could have been determined disqualified under section 48-628.12.

25 (2) For purposes of determining the reduction of benefits described  
26 in subsection (1) of this section:

27 (a) If the claimant has been separated from his or her employment  
28 under circumstances under which he or she was or could have been  
29 determined disqualified under section 48-628.12, his or her total benefit  
30 amount shall be reduced by:

31 (i) Two times his or her weekly benefit amount if he or she left

1 work voluntarily for the sole purpose of accepting previously secured,  
2 permanent, full-time, insured work, which he or she does accept, which  
3 offers a reasonable expectation of betterment of wages or working  
4 conditions, or both, and for which he or she earns wages payable to him  
5 or her; or

6 (ii) Thirteen times his or her weekly benefit amount if he or she  
7 left work voluntarily without good cause for any reason other than that  
8 described in subdivision (2)(a)(i) of this section; and

9 (b) If the claimant has been separated from his or her employment  
10 under circumstances under which he or she was or could have been  
11 determined disqualified under section 48-628.10, his or her total benefit  
12 amount shall be reduced by fourteen times his or her weekly benefit  
13 amount.

14 (3) For any benefit year beginning on or after July 21, 2022, any  
15 otherwise eligible individual shall be entitled during any benefit year  
16 to a total amount of benefits equal to whichever is the lesser of (a)  
17 twenty-six times his or her weekly benefit amount or (b) one-third of his  
18 or her wages in the employment of each employer per calendar quarter of  
19 his or her base period; except that when any individual has been  
20 separated from his or her employment with the most recent insured  
21 employer under circumstances under which he or she was or could have been  
22 determined disqualified under section 48-628.10 or 48-628.12, the total  
23 benefit amount based on the employment from which he or she was so  
24 separated shall be reduced by an amount determined pursuant to subsection  
25 (4) of this section, but not more than one reduction may be made for such  
26 separation. In no event shall the benefit amount based on employment for  
27 any employer be reduced to less than one benefit week when the individual  
28 was or could have been determined disqualified under section 48-628.12.

29 (4) For purposes of determining the reduction of benefits described  
30 in subsection (3) of this section:

31 (a) If the claimant has been separated from his or her employment



1 under circumstances under which he or she was or could have been  
2 determined disqualified under section 48-628.12, his or her total benefit  
3 amount shall be reduced by thirteen times his or her weekly benefit  
4 amount if he or she left work voluntarily without good cause; and

5 (b) If the claimant has been separated from his or her employment  
6 under circumstances under which he or she was or could have been  
7 determined disqualified under section 48-628.10, his or her total benefit  
8 amount shall be reduced by fourteen times his or her weekly benefit  
9 amount.

10 (5) For purposes of sections 48-623 to 48-626, wages shall be  
11 counted as wages for insured work for benefit purposes with respect to  
12 any benefit year only if such benefit year begins subsequent to the date  
13 on which the employer by whom such wages were paid has satisfied the  
14 conditions of section 48-603 or subsection (3) of section 48-661 with  
15 respect to becoming an employer.

16 (6) In order to determine the benefits due under this section and  
17 sections 48-624 and 48-625, each employer shall make reports, in  
18 conformity with reasonable rules and regulations adopted and promulgated  
19 by the commissioner, of the wages of any claimant. If any employer fails  
20 to make such a report within the time prescribed, the commissioner may  
21 accept the statement of such claimant as to his or her wages, and any  
22 benefit payments based on such statement of earnings, in the absence of  
23 fraud or collusion, shall be final as to the amount.

24 (7) It is the intent of the Legislature that the amount of benefits  
25 to which an eligible individual is entitled shall not be affected by any  
26 changes made in this legislative bill.

27 **Sec. 12.** Section 48-648, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 48-648 (1) With respect to wages for employment, combined tax shall  
30 accrue and become payable by each employer not otherwise entitled to make  
31 payments in lieu of contributions for each calendar year in which he or

1 she is subject to the Employment Security Law. Such combined tax shall  
2 become due and be paid by each employer to the commissioner for the  
3 Workforce Development Program Cash State Unemployment Insurance Trust  
4 Fund and the Unemployment Trust Fund in such manner and at such times as  
5 the commissioner may, by rule and regulation, prescribe. Such combined  
6 tax shall not be deducted, in whole or in part, from the wages of  
7 individuals in such employer's employ.

8 (2) The commissioner may require any employer whose annual payroll  
9 for either of the two preceding calendar years has equaled or exceeded  
10 one hundred thousand dollars to file combined tax returns and pay  
11 combined taxes owed by an electronic method approved by the commissioner,  
12 except when the employer establishes to the satisfaction of the  
13 commissioner that filing the combined tax return or payment of the tax by  
14 an electronic method would create a hardship for the employer.

15 (3) In the payment of any combined tax, a fractional part of a cent  
16 shall be disregarded unless it amounts to one-half cent or more, in which  
17 case it shall be increased to one cent. If the combined tax due for any  
18 reporting period is less than five dollars, the employer need not remit  
19 the combined tax.

20 (4) If two or more related corporations or limited liability  
21 companies concurrently employ the same individual and compensate such  
22 individual through a common paymaster which is one of such corporations  
23 or limited liability companies, each such corporation or limited  
24 liability company shall be considered to have paid as remuneration to  
25 such individual only the amounts actually disbursed by it to such  
26 individual and shall not be considered to have paid as remuneration to  
27 such individual amounts actually disbursed to such individual by another  
28 of such corporations or limited liability companies. An employee of a  
29 wholly owned subsidiary shall be considered to be concurrently employed  
30 by the parent corporation, company, or other entity and the wholly owned  
31 subsidiary whether or not both companies separately provide remuneration.

1           (5) The professional employer organization shall report and pay  
2 combined tax, penalties, and interest owed for wages earned by worksite  
3 employees under the client's employer account number using the client's  
4 combined tax rate. The client is liable for the payment of unpaid  
5 combined tax, penalties, and interest owed for wages paid to worksite  
6 employees, and the worksite employees shall be considered employees of  
7 the client for purposes of the Employment Security Law.

8           (6) The Commissioner of Labor may require by rule and regulation  
9 that each employer subject to the Employment Security Law shall submit to  
10 the commissioner quarterly wage reports on such forms and in such manner  
11 as the commissioner may prescribe. The commissioner may require any  
12 employer whose annual payroll for either of the two preceding calendar  
13 years has equaled or exceeded one hundred thousand dollars to file wage  
14 reports by an electronic method approved by the commissioner, except when  
15 the employer establishes to the satisfaction of the commissioner that  
16 filing by an electronic method would create a hardship for the employer.  
17 The quarterly wage reports shall be used by the commissioner to make  
18 monetary determinations of claims for benefits.

19           **Sec. 13.** Section 48-649.01, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21           48-649.01 (1) By December 1 of each calendar year, the commissioner  
22 shall determine the state unemployment insurance tax rate for the  
23 following year based on information available through the department. The  
24 ~~state unemployment insurance tax rate shall be zero percent if:~~

25           ~~(a) The average balance in the State Unemployment Insurance Trust~~  
26 ~~Fund at the end of any three months in the preceding calendar year is~~  
27 ~~greater than one percent of state taxable wages for the same preceding~~  
28 ~~year; or~~

29           ~~(b) The balance in the State Unemployment Insurance Trust Fund~~  
30 ~~equals or exceeds thirty percent of the average month end balance of the~~  
31 ~~state's account in the Unemployment Trust Fund for the three lowest~~

1 ~~calendar months in the preceding year.~~

2 (2) If the state unemployment insurance tax rate is determined to be  
3 zero percent pursuant to subsection (1) of this section, the contribution  
4 rate for all employers shall equal one hundred percent of the combined  
5 tax rate.

6 (3) If the state unemployment insurance tax rate is not zero percent  
7 as determined in this section, the combined tax rate shall be divided so  
8 that not less than eighty percent of the combined tax rate equals the  
9 contribution rate and not more than twenty percent of the combined tax  
10 rate equals the state unemployment insurance tax rate except for  
11 employers who are assigned a combined tax rate of five and four-tenths  
12 percent or more. For those employers, the state unemployment insurance  
13 tax rate shall equal zero and their combined tax rate shall equal their  
14 contribution rate.

15 **Sec. 14.** Section 48-649.03, Revised Statutes Cumulative Supplement,  
16 2024, is amended to read:

17 48-649.03 (1) Once benefits have been payable from and chargeable to  
18 an employer's experience account throughout the preceding four calendar  
19 quarters and wages for employment have been paid by the employer in each  
20 of the two preceding four-calendar-quarter periods, the employer's  
21 combined tax rate shall be calculated according to this section. The  
22 combined tax rate shall be based upon the employer's experience rating  
23 record and determined from the employer's reserve ratio.

24 (2) The employer's reserve ratio is the percent obtained by dividing  
25 (a) the amount by which the employer's contributions credited from the  
26 time the employer first or most recently became an employer, whichever  
27 date is later, and up to and including September 30 of the year the rate  
28 computation is made, plus any part of the employer's contributions due  
29 for that year paid on or before October 31 of such year, exceed the  
30 employer's benefits charged during the same period, by (b) the employer's  
31 average annual taxable payroll for the sixteen-consecutive-calendar-

1 quarter period ending September 30 of the year in which the rate  
2 computation is made. For an employer with less than sixteen consecutive  
3 calendar quarters of contribution experience, the employer's average  
4 taxable payroll shall be determined based upon the four-calendar-quarter  
5 periods for which contributions were payable.

6 (3) Each eligible experience rated employer shall be assigned to one  
7 of twenty rate categories with a corresponding experience factor as  
8 follows:

9	Category	Experience Factor
10	1	0.00
11	2	0.25
12	3	0.40
13	4	0.45
14	5	0.50
15	6	0.60
16	7	0.65
17	8	0.70
18	9	0.80
19	10	0.90
20	11	0.95
21	12	1.00
22	13	1.05
23	14	1.10
24	15	1.20
25	16	1.35
26	17	1.55
27	18	1.80
28	19	2.15
29	20	2.60

30 Eligible experience rated employers shall be assigned to rate

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

6 (a) Any employer with a portion of its taxable wages falling into  
7 two consecutive categories shall be assigned to the lower category;

8 (b) No employer with a reserve ratio calculated to five decimal  
9 places equal to the similarly calculated reserve ratio of another  
10 employer shall be assigned to a higher rate than the employer to which it  
11 has the equal reserve ratio; and

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

14 (4) The state's reserve ratio shall be calculated annually by  
15 dividing the amount available to pay benefits in the Unemployment Trust  
16 ~~Fund and the State Unemployment Insurance Trust Fund~~ as of September 30,  
17 plus any amount of combined tax owed by employers eligible for and  
18 electing annual payment status for the four most recent quarters ending  
19 on September 30 in accordance with rules and regulations adopted by the  
20 commissioner, by the state's total wages from the four calendar quarters  
21 ending on September 30. For purposes of this section, total wages means  
22 all remuneration paid by an employer in employment. The state's reserve  
23 ratio shall be applied to the table in this subsection to determine the  
24 yield factor for the upcoming rate year.

25 State's Reserve Ratio	Yield Factor
26 1.75 percent and above	= 0.50
27 1.60 percent up to but not including 1.75	= 0.60
28 1.45 percent up to but not including 1.60	= 0.70
29 1.30 percent up to but not including 1.45	= 0.75
30 1.15 percent up to but not including 1.30	= 0.80

1	1.00 percent up to but not including 1.15	=	0.90
2	0.85 percent up to but not including 1.00	=	1.00
3	0.70 percent up to but not including 0.85	=	1.10
4	0.60 percent up to but not including 0.70	=	1.20
5	0.50 percent up to but not including 0.60	=	1.25
6	0.45 percent up to but not including 0.50	=	1.30
7	0.40 percent up to but not including 0.45	=	1.35
8	0.35 percent up to but not including 0.40	=	1.40
9	0.30 percent up to but not including 0.35	=	1.45
10	Below 0.30 percent	=	1.50

11       The commissioner may adjust the yield factor determined pursuant to  
12 the preceding table to a lower scheduled yield factor if the state's  
13 reserve ratio is 1.00 percent or greater. Once the yield factor for the  
14 upcoming rate year has been determined, it is multiplied by the amount of  
15 unemployment benefits paid from combined tax during the four calendar  
16 quarters ending September 30 of the preceding year. The resulting figure  
17 is the planned yield for the rate year. The planned yield is divided by  
18 the total taxable wages for the four calendar quarters ending September  
19 30 of the previous year and carried to four decimal places to create the  
20 average combined tax rate for the rate year. Beginning January 1, 2025,  
21 through December 31, 2029, the final average combined tax rate shall be  
22 reduced by five percent.

23       (5) The average combined tax rate is assigned to rate category  
24 twelve as established in subsection (3) of this section. Rates for each  
25 of the remaining nineteen categories are determined by multiplying the  
26 average combined tax rate by the experience factor associated with each  
27 category and carried to four decimal places. Employers who are delinquent  
28 in filing their combined tax reports as of October 31 of any year shall  
29 be assigned to category twenty for the following calendar year unless the  
30 delinquency is corrected prior to December 31 of the year of rate

1 calculation.

2 (6) In addition to required contributions, an employer may make  
3 voluntary contributions to the fund to be credited to his or her account.  
4 Voluntary contributions by employers may be made up to the amount  
5 necessary to qualify for one rate category reduction. Voluntary  
6 contributions received after February 28 shall not be used in rate  
7 calculations for the same calendar year.

8 (7) As used in sections 48-648 to 48-654, the term payroll means the  
9 total amount of wages during a calendar year, except as otherwise  
10 provided in section 48-654, by which the combined tax was measured.

11 **Sec. 15.** Section 48-657, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 48-657 (1)(a) If any employer defaults in any payment of combined  
14 tax or interest, the commissioner may make in any manner feasible and  
15 cause to be filed as a secured transaction as provided in article 9,  
16 Uniform Commercial Code, and in the real estate mortgage records of any  
17 county in which such employer is engaged in business or owns real or  
18 personal property, a statement, under oath, showing the amount of  
19 combined tax and interest in default, which statement, when filed for  
20 record, shall operate as a lien and mortgage on all of the real and  
21 personal property of the employer, subject only to the liens of prior  
22 record, and the property of such employer shall be subject to seizure and  
23 sale for the payment of such combined taxes and interest. Such lien on  
24 personal property may be enforced or dissolved in the manner provided by  
25 article 9, Uniform Commercial Code, and such liens on real estate may be  
26 enforced or dissolved in the manner provided by Chapter 25, article 21,  
27 in the enforcing and dissolving of real estate mortgages. This  
28 subdivision shall only apply to liens filed prior to May 1, 1999.

29 (b) A lien for unpaid combined taxes filed or recorded pursuant to  
30 subdivision (a) of this subsection shall lapse at the earlier of its  
31 expiration date or the fifth anniversary of the filing or recording date,



1 unless the commissioner files a notice of continuation in the place of  
2 the original filing or recording and with the appropriate filing officer  
3 in the manner provided for in the Uniform State Tax Lien Registration and  
4 Enforcement Act before such lien lapses. A notice of continuation shall  
5 include all of the information required by the act, the date of the  
6 filing or recording of the original lien, and a statement that the  
7 original lien is to be continued for ten years. Thereafter, such lien  
8 shall be enforced and notices of continuation filed in accordance with  
9 the act.

10 (c) On and after May 1, 1999, if any employer defaults in any  
11 payment of combined tax or interest, the commissioner may file a lien  
12 against such employer in accordance with the Uniform State Tax Lien  
13 Registration and Enforcement Act. Such liens shall set forth the amount  
14 of combined tax and interest in default and shall be continued and  
15 enforced as provided in the Uniform State Tax Lien Registration and  
16 Enforcement Act.

17 (2) It shall be the duty of the State of Nebraska, or any department  
18 or agency thereof, county boards, the contracting board of all cities,  
19 villages, and school districts, all public boards empowered by law to  
20 enter into a contract by public bidding for the erecting and finishing or  
21 the repairing of any public building, bridge, highway, or other public  
22 structure or improvement, and any officer or officers so empowered by law  
23 to enter into such contract to provide in such contract that the person,  
24 persons, firm, or corporation to whom the contract is awarded will pay to  
25 the Unemployment Compensation Fund of the State of Nebraska and the  
26 Workforce Development Program Cash ~~State Unemployment Insurance Trust~~  
27 Fund unemployment combined tax and interest due under the Employment  
28 Security Law on wages paid to individuals employed in the performance of  
29 such contract.

30 (3) No contract referred to in subsection (2) of this section shall  
31 be entered into by the State of Nebraska, a department or agency thereof,

1 an officer or officers, or a board referred to in such subsection unless  
2 the contract contains the proviso mentioned in such subsection.

3 (4) Before final payment may be made on the final three percent of  
4 any such contract awarded on or after June 1, 1957, the State of  
5 Nebraska, department or agency thereof, officer or officers, or board  
6 awarding the contract must have received from the contractor a written  
7 clearance from the commissioner certifying that all payments then due of  
8 combined tax or interest which may have arisen under such contract have  
9 been made by the contractor or his or her subcontractor to the  
10 Unemployment Compensation Fund.

11 (5) The final three percent of any such contract referred to in  
12 subsection (4) of this section may be paid if the contractor has supplied  
13 a bond with a satisfactory surety company guaranteeing full payment to  
14 the Unemployment Compensation Fund and the Workforce Development Program  
15 Cash State Unemployment Insurance Trust Fund of all combined tax and  
16 interest due under the Employment Security Law.

17 **Sec. 16.** Section 48-3405, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 48-3405 ~~(1) The Sector Partnership Program Fund is created. The~~  
20 ~~fund terminates on July 1, 2025, and the State Treasurer shall transfer~~  
21 ~~any money in the fund on such date to the Workforce Development Program~~  
22 ~~Cash Fund. shall be administered by the Department of Labor. The fund~~  
23 ~~shall be used to pursue sector partnership activities, including, but not~~  
24 ~~limited to, labor availability and skills gap studies by the Department~~  
25 ~~of Labor and the Department of Economic Development pursuant to the~~  
26 ~~Sector Partnership Program Act. The fund may also be used for~~  
27 ~~administrative costs of the Department of Labor and the Department of~~  
28 ~~Economic Development associated with sector partnership activities.~~

29 ~~(2) The fund shall consist of such money as is: (a) Transferred to~~  
30 ~~the fund from the Job Training Cash Fund and the Nebraska Training and~~  
31 ~~Support Cash Fund; (b) otherwise appropriated to the fund by the~~

1 ~~Legislature; (c) donated as gifts, bequests, or other contributions to~~  
2 ~~the fund from public or private entities; and (d) made available by any~~  
3 ~~department or agency of the United States if so directed by such~~  
4 ~~department or agency. Any money in the fund available for investment~~  
5 ~~shall be invested by the state investment officer pursuant to the~~  
6 ~~Nebraska Capital Expansion Act and the Nebraska State Funds Investment~~  
7 ~~Act.~~

8       **Sec. 17.** Section 81-407, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10       81-407 (1) The Workforce Development Program Cash Fund is hereby  
11 created. The fund shall consist of transfers authorized by the  
12 Legislature.

13       (2) The Department of Labor shall administer the fund to provide  
14 workforce development grants. The fund may be used:

15       (a) To provide workforce development grants;

16       (b) To pay the costs of administering the workforce development  
17 grant program;

18       (c) To pay the costs of establishing, assessing, collecting, and  
19 maintaining state unemployment insurance tax liability and payments;

20       (d) To pay unemployment benefits if determined necessary by the  
21 Commissioner of Labor;

22       (e) To provide labor availability, skills gap, and workforce  
23 development studies and reports by the Department of Labor; and

24       (f) For purposes of the Manufacturing Modernization and Workforce  
25 Development Pilot Investment Act.

26       (3) Any money in the fund available for investment shall be invested  
27 by the state investment officer pursuant to the Nebraska Capital  
28 Expansion Act and the Nebraska State Funds Investment Act.

29       (4)(a) As part of the workforce development grant program described  
30 in subdivision (2)(a) of this section, the Nebraska Workforce Development  
31 Board shall submit grant proposals to the Commissioner of Labor for the

1 commissioner's consideration. The board's proposals shall be submitted by  
2 April 30 of each year and shall set forth strategies and initiatives  
3 designed to develop the workforce in the state. Each such proposal shall:

4 (i) Include a description of the purpose of the proposed grant and  
5 the desired outcome; and

6 (ii) Include a method of measuring success for the proposed grant.

7 (b) The board may submit up to eighteen grant proposals per calendar  
8 year.

9 (c) The commissioner may approve, reject, or modify any grant  
10 proposal submitted by the board.

11 (d) The commissioner shall not be limited to the grant proposals  
12 submitted by the board and may approve other grant proposals.

13 (e) For purposes of this subsection, Nebraska Workforce Development  
14 Board means the state workforce development board authorized by the  
15 federal Workforce Innovation and Opportunity Act and established in  
16 Nebraska.

17 **Sec. 18.** Section 81-1201.21, Reissue Revised Statutes of Nebraska,  
18 is amended to read:

19 81-1201.21 (1) There is hereby created the Job Training Cash Fund.  
20 The fund shall be under the direction of the Department of Economic  
21 Development. Money may be transferred to the fund pursuant to subdivision  
22 (1)(b)(iii) of section 48-621 and from the Cash Reserve Fund at the  
23 direction of the Legislature. The department shall establish a subaccount  
24 for all money transferred from the Cash Reserve Fund to the Job Training  
25 Cash Fund on or after July 1, 2005.

26 (2) The money in the Job Training Cash Fund or the subaccount  
27 established in subsection (1) of this section shall be used (a) to  
28 provide reimbursements for job training activities, including employee  
29 assessment, preemployment training, on-the-job training, training  
30 equipment costs, and other reasonable costs related to helping industry  
31 and business locate or expand in Nebraska, (b) to provide upgrade skills

1 training of the existing labor force necessary to adapt to new technology  
2 or the introduction of new product lines, or (c) as provided in section  
3 79-2308 , ~~or (d) as provided in section 48-3405~~. The department shall  
4 give a preference to job training activities carried out in whole or in  
5 part within an enterprise zone designated pursuant to the Enterprise Zone  
6 Act or an opportunity zone designated pursuant to the federal Tax Cuts  
7 and Jobs Act, Public Law 115-97.

8 (3) The department shall establish a subaccount within the fund to  
9 provide training grants for training employees and potential employees of  
10 businesses that (a) employ twenty-five or fewer employees on the  
11 application date, (b) employ, or train for potential employment,  
12 residents of rural areas of Nebraska, or (c) are located in or employ, or  
13 train for potential employment, residents of high-poverty areas as  
14 defined in section 81-1203. The department shall calculate the amount of  
15 prior year investment income earnings accruing to the fund and allocate  
16 such amount to the subaccount for training grants under this subsection.  
17 The subaccount shall also be used as provided in the Teleworker Job  
18 Creation Act. The department shall give a preference to training grants  
19 for businesses located in whole or in part within an enterprise zone  
20 designated pursuant to the Enterprise Zone Act.

21 (4) On April 5, 2018, any funds that were dedicated to carrying out  
22 sections 81-1210.01 to 81-1210.03 but were not yet expended shall be  
23 transferred to the Intern Nebraska Cash Fund.

24 (5) Transfers may be made from the Job Training Cash Fund to the  
25 General Fund at the direction of the Legislature. Any money in the Job  
26 Training Cash Fund available for investment shall be invested by the  
27 state investment officer pursuant to the Nebraska Capital Expansion Act  
28 and the Nebraska State Funds Investment Act.

29 **Sec. 19.** This act becomes operative on July 1, 2025.

30 **Sec. 20.** Original sections 48-602, 48-648, 48-649.01, 48-657,  
31 48-3405, 81-407, and 81-1201.21, Reissue Revised Statutes of Nebraska,

1 and sections 48-622.01, 48-622.02, 48-626, and 48-649.03, Revised  
2 Statutes Cumulative Supplement, 2024, are repealed.

3 **Sec. 21.** The following section is outright repealed: Section  
4 48-622.03, Reissue Revised Statutes of Nebraska.

5 **Sec. 22.** Since an emergency exists, this act takes effect when  
6 passed and approved according to law.