

for the terms "related corporation", "concurrent employment", and "common paymaster". The representative of the Nebraska Department of Labor stated at the hearing that the Department could adopt similar regulations defining these terms. Following this procedure would keep state treatment consistent with federal treatment. The situation covered by this bill comes up very, very infrequently. It involves only a few corporations and a small amount of contributions to the state unemployment fund. It would simplify some accounting procedures used by related corporations. If you permit, I will give you an example. Let's say that Dapper Don Dworak works for two related corporations and he is paid \$10,000 a year by each corporation. Each corporation for state purposes would make contributions to the state. For federal purposes only one corporation pays the tax. Then should Dapper Don for some reason ever lose his job, he can collect from only the amount paid by one corporation. Under the state laws the corporations have paid twice but only the benefits are paid out once. This bill is more a matter of fairness than of money. Congress has already made this change in the federal unemployment law. The bill will only mirror the federal change and, thereby, afford employers consistency in treatment under both state and federal law. I move for the advancement of LB 279. Thank you.

SPEAKER MARVEL: Senator Maresh.

SENATOR MARESH: Mr. Speaker, I urge you to vote for this bill. It is just a housekeeping measure. I am glad that Senator Chronister introduced this bill. It is something that needs to be clarified in our statutes.

SPEAKER MARVEL: Okay, the motion is to advance 279 to E & R for Review. All those in favor vote aye, opposed vote no. Record the vote.

CLERK: 33 ayes, 0 nays, Mr. President, on the motion to advance the bill.

SPEAKER MARVEL: The motion is carried and the bill is advanced. We now go to a constitutional amendment.

CLERK: Mr. President, LB 5 was offered by Senator Chris Beutler. (Read title.) The bill was read on January 8. It was referred to the Constitutional Committee for public hearing. It was advanced to General File. I have no amendments on the bill, Mr. President.

SPEAKER MARVEL: Senator Beutler.