

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 819

Introduced by Business and Labor Committee: Cornett, 45,
Chairperson; McGill, 26; Rogert, 16; Wallman,
30.

Read first time January 10, 2008

Committee: Business and Labor

A BILL

1 FOR AN ACT relating to the Employment Security Law; to amend
2 sections 48-648, 48-648.01, and 48-654, Revised Statutes
3 Cumulative Supplement, 2006, and sections 48-612.01
4 and 48-649, Revised Statutes Supplement, 2007; to
5 change provisions relating to information disclosure and
6 electronic payment; and to repeal the original sections.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 48-612.01, Revised Statutes
2 Supplement, 2007, is amended to read:

3 48-612.01 (1) Information obtained pursuant to subsection
4 (1) of section 48-612 may be disclosed under the following
5 circumstances:

6 (a) ~~To the extent necessary for the proper presentation~~
7 ~~of the contest of an unemployment benefit claim or tax appeal.~~
8 Any claimant or employer or representative of a claimant or
9 employer, as a party before an appeal tribunal or court regarding
10 an unemployment claim or tax appeal, shall be supplied with
11 information obtained in the administration of the Employment
12 Security Law, to the extent necessary for the proper presentation
13 of ~~his, her, or its~~ the claim or appeal;

14 (b) The Nebraska Workers' Compensation Court may use
15 ~~the names, addresses, and identification numbers of employers~~ may
16 be disclosed to the Workers' Compensation Court for purposes of
17 enforcement of the Nebraska Workers' Compensation Act;

18 (c) ~~Appeals records and~~ Appeal tribunal decisions
19 rendered ~~under~~ pursuant to the Employment Security Law and
20 designated as precedential ~~determinations~~ decisions by the
21 commissioner on the coverage of employers, employment, wages, and
22 benefit eligibility, may be published in printed or electronic
23 format if all social security numbers have been removed and such
24 disclosure is otherwise consistent with federal and state law;

25 (d) To a public official for use in the performance of

1 his or her official duties. For purposes of this subdivision,
2 performance of official duties means the administration
3 or enforcement of law or the execution of the official
4 responsibilities of a federal, state, or local elected official.
5 Administration of law includes research related to the law
6 administered by the public official. Execution of official
7 responsibilities does not include solicitation of contributions or
8 expenditures to or on behalf of a candidate for public office or
9 to a political party;

10 (e) To an agent or contractor of a public official
11 to whom disclosure is permissible under subdivision (d) of this
12 subsection;

13 (f) ~~Information~~ For use in reports and publications
14 containing information collected exclusively for statistical
15 purposes under a cooperative agreement with the federal Bureau of
16 Labor Statistics. This subdivision does not restrict or impose any
17 condition on the transfer of any other information to the federal
18 Bureau of Labor Statistics under an agreement or the federal Bureau
19 of Labor Statistics' disclosure or use of such information; and

20 (g) In response to a court order.

21 (2) Information about an individual or employer obtained
22 pursuant to subsection (1) of section 48-612 may be disclosed to:

23 (a) One who acts as an agent for the individual or
24 employer when the agent presents a written release from the
25 individual or employer, where practicable, or other evidence of

1 authority to act on behalf of the individual or employer;

2 (b) An elected official who is performing constituent
3 services if the official presents reasonable evidence that the
4 individual or employer has authorized such disclosure;

5 (c) An attorney who presents written evidence that he or
6 she is representing the individual or employer in a matter arising
7 under the Employment Security Law; or

8 (d) A third party or its agent carrying out the
9 administration or evaluation of a public program, if that third
10 party or agent obtains a written release from the individual or
11 employer to whom the information pertains. To constitute informed
12 consent, the release shall be signed and shall include a statement:

13 (i) Specifically identifying the information that is to
14 be disclosed;

15 (ii) That state government files will be accessed to
16 obtain that information;

17 (iii) Identifying the specific purpose or purposes for
18 which the information is sought and that information obtained under
19 the release will only be used for that purpose or purposes; and

20 (iv) Identifying and describing all the parties who may
21 receive the information disclosed.

22 (3) Information obtained pursuant to subsection (1) of
23 section 48-612 may be disclosed under the following circumstances:

24 (a) ~~Information about an individual or employer shall~~
25 ~~only be disclosed to the respective individual or employer; To an~~

1 individual or employer, if the information requested pertains only
2 to the individual or employer making the request;

3 (b) To a local, state, or federal governmental official,
4 other than a clerk of court, attorney, or notary public acting on
5 behalf of a litigant, with authority to obtain such information by
6 subpoena under state or federal law; and

7 (c) ~~Disclosures to~~ To a federal official for purposes of
8 unemployment compensation program oversight and audits, including
9 disclosures under 20 C.F.R. part 601 and 29 C.F.R. parts 96 and 97
10 as they existed on January 1, 2007.

11 (4) If the purpose for which information is provided
12 under subsection (1), (2), or (3) of this section is not
13 related to the administration of the Employment Security Law
14 or the unemployment insurance compensation program of another
15 jurisdiction, the commissioner shall recover the costs of providing
16 such information from the requesting individual or entity prior to
17 providing the information to such individual or entity unless the
18 costs are nominal or the entity is a governmental agency which the
19 commissioner has determined provides reciprocal services.

20 (5) Any person who receives information under subsection
21 (1) or (2) of this section and rediscloses such information for any
22 purpose other than the purpose for which it was originally obtained
23 shall be guilty of a Class III misdemeanor.

24 Sec. 2. Section 48-648, Revised Statutes Cumulative
25 Supplement, 2006, is amended to read:

1 48-648 (1) Combined tax shall accrue and become payable
2 by each employer not otherwise entitled to make payments in lieu
3 of contributions for each calendar year in which he or she is
4 subject to the Employment Security Law, with respect to wages for
5 employment. Such combined tax shall become due and be paid by each
6 employer to the commissioner for the State Unemployment Insurance
7 Trust Fund and the Unemployment Trust Fund in such manner and
8 at such times as the commissioner may, by rule and regulation,
9 prescribe and shall not be deducted, in whole or in part, from
10 the wages of individuals in such employer's employ. The For all
11 tax years beginning before January 1, 2010, the commissioner may
12 require that any employer whose annual payroll for either of the
13 two preceding calendar years has equaled or exceeded five hundred
14 thousand dollars to file combined tax returns and pay combined
15 taxes owed by an electronic method approved by the commissioner,
16 except when the employer establishes to the satisfaction of the
17 commissioner that filing the combined tax return or payment of
18 the tax by an electronic method would work a hardship on the
19 employer. For all tax years beginning on or after January 1, 2010,
20 the commissioner may require any employer whose annual payroll
21 for either of the two preceding calendar years has equaled or
22 exceeded one hundred thousand dollars to file combined tax returns
23 and pay combined taxes owed by an electronic method approved by
24 the commissioner, except when the employer establishes to the
25 satisfaction of the commissioner that filing the combined tax

1 return or payment of the tax by an electronic method would work a
2 hardship on the employer. In the payment of any combined tax, a
3 fractional part of a cent shall be disregarded unless it amounts to
4 one-half cent or more, in which case it shall be increased to one
5 cent. If the combined tax due for any reporting period is less than
6 five dollars, the employer need not remit the combined tax.

7 (2) If two or more related corporations or limited
8 liability companies concurrently employ the same individual and
9 compensate such individual through a common paymaster which is
10 one of such corporations or limited liability companies, each such
11 corporation or limited liability company shall be considered to
12 have paid as remuneration to such individual only the amounts
13 actually disbursed by it to such individual and shall not
14 be considered to have paid as remuneration to such individual
15 amounts actually disbursed to such individual by another of such
16 corporations or limited liability companies. An employee of a
17 wholly owned subsidiary shall be considered to be concurrently
18 employed by the parent corporation, company, or other entity
19 and the wholly owned subsidiary whether or not both companies
20 separately provide remuneration.

21 (3) The professional employer organization shall report
22 and pay combined tax, penalties, and interest owed upon wages
23 earned by worksite employees under the client's employer account
24 number using the client's combined tax rate. The client is liable
25 for the payment of unpaid combined tax, penalties, and interest

1 owed upon wages paid to worksite employees, and the worksite
2 employees shall be considered employees of the client for purposes
3 of the Employment Security Law.

4 Sec. 3. Section 48-648.01, Revised Statutes Cumulative
5 Supplement, 2006, is amended to read:

6 48-648.01 The Commissioner of Labor may require by rule
7 and regulation that each employer subject to the Employment
8 Security Law shall submit to the commissioner quarterly wage
9 reports on such forms and in such manner as the commissioner
10 may prescribe. The For all tax years beginning before January 1,
11 2010, the commissioner may require that any employer whose annual
12 payroll for either of the two preceding calendar years has equaled
13 or exceeded five hundred thousand dollars to file wage reports
14 by an electronic method approved by the commissioner, except when
15 the employer establishes to the satisfaction of the commissioner
16 that filing by an electronic method would work a hardship on the
17 employer. For all tax years beginning on or after January 1, 2010,
18 the commissioner may require any employer whose annual payroll for
19 either of the two preceding calendar years has equaled or exceeded
20 one hundred thousand dollars to file wage reports by an electronic
21 method approved by the commissioner, except when the employer
22 establishes to the satisfaction of the commissioner that filing by
23 an electronic method would work a hardship on the employer. The
24 quarterly wage reports shall be used by the commissioner to make
25 monetary determinations of claims for benefits.

1 Sec. 4. Section 48-649, Revised Statutes Supplement,
2 2007, is amended to read:

3 48-649 The commissioner shall, for each calendar year,
4 determine the combined tax rate applicable to each employer on
5 the basis of his or her actual experience in the payment of
6 contributions and with respect to benefits charged against his or
7 her separate experience account, in accordance with the following
8 requirements:

9 (1) The commissioner shall, by December 1 of each
10 calendar year, and based upon information available through the
11 department, determine the state unemployment insurance tax rate for
12 the following year. The state unemployment insurance tax rate shall
13 be zero percent if:

14 (a) The average balance in the State Unemployment
15 Insurance Trust Fund at the end of any three months in the
16 preceding calendar year is greater than one percent of state
17 taxable wages for the same preceding year;

18 (b) The balance in the State Unemployment Insurance Trust
19 Fund equals or exceeds thirty percent of the average month end
20 balance of the state's account in the Unemployment Trust Fund for
21 the three lowest calendar months in the preceding year; or

22 (c) The state advisory council determines that a zero
23 percent state unemployment insurance tax rate is in the best
24 interests of preserving the integrity of the state's account in the
25 Unemployment Trust Fund;

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

11 (b) When the state unemployment insurance tax rate is
12 determined to be zero percent pursuant to subdivision (1) of this
13 section, the contribution rate for all employers shall equal one
14 hundred percent of the combined tax rate;

15 (3) In calendar year 2005, an employer's combined tax
16 rate shall be three and five-tenths percent of his or her annual
17 payroll unless and until (a) benefits have been payable from
18 and chargeable to his or her experience account throughout the
19 preceding one calendar year and (b) contributions have been payable
20 to the fund and credited to his or her experience account with
21 respect to the two preceding calendar years. Subject to fair and
22 reasonable rules and regulations of the commissioner issued with
23 due regard for the solvency of the fund, in calendar year 2005
24 the combined tax rate required of each employer who meets the
25 requirements of subdivisions (a) and (b) of this subdivision shall

1 be based directly on his or her contributions to and benefit
2 experience of his or her experience account and shall be determined
3 by the commissioner for each calendar year at its beginning. Such
4 rate shall not be greater than three and five-tenths percent of his
5 or her annual payroll if his or her experience account exhibits a
6 positive balance as of the beginning of such calendar year, but for
7 any employer who has been subject to the payment of contributions
8 for any two preceding calendar years, regardless of whether such
9 years are consecutive, and whose experience account exhibits a
10 negative balance as of the beginning of such calendar year, the
11 rate shall be greater than three and five-tenths percent of his
12 or her annual payroll but not greater than five and four-tenths
13 percent of his or her annual payroll until such time as the
14 experience account exhibits a positive balance, and thereafter the
15 rate shall not be greater than three and five-tenths percent of
16 his or her annual payroll. For calendar year 2005, the standard
17 rate shall be five and four-tenths percent of the employer's annual
18 payroll. As used in this subdivision, standard rate shall mean the
19 rate from which all reduced rates are calculated;

20 (4) (a) Effective January 1, 2006, an employer's combined
21 tax rate (i) for employers other than employers engaged in the
22 construction industry shall be the lesser of the state's average
23 combined tax rate as determined pursuant to subdivisions (4) (e),
24 (4) (f), and (4) (g) of this section or two and five-tenths percent
25 and (ii) for employers in the construction industry shall be the

1 category twenty rate determined pursuant to subdivisions (4)(e) and
2 (4)(f) of this section, unless and until:

3 (A) Benefits have been payable from and chargeable to his
4 or her experience account throughout the preceding four calendar
5 quarters; and

6 (B) Contributions have been payable to the fund and
7 credited to his or her experience account with respect to each of
8 the two preceding four-calendar-quarter periods.

9 For purposes of this subdivision (4)(a), employers
10 engaged in the construction industry means all employers primarily
11 engaged in business activities classified as sector 23 business
12 activities under the North American Industrial Classification
13 System.

14 (b) In no event shall the combined tax rate for employers
15 who fail to meet the requirements of subdivision (4)(a) of this
16 section be less than one and twenty-five hundredths percent.

17 (c) For any employer who has not been subject
18 to the payment of contributions during each of the two
19 four-calendar-quarter periods ending on September 30 of any year,
20 but has been subject to the payment of contributions in any
21 two four-calendar-quarter periods, regardless of whether such
22 four-calendar-quarter periods are consecutive, such employer's
23 combined tax rate for the following tax year shall be:

24 (i) The highest combined tax rate for employers with a
25 positive experience account balance if the employer's experience

1 account balance exhibits a positive balance as of September 30 of
2 the year of rate computation; or

3 (ii) The standard rate if the employer's experience
4 account exhibits a negative balance as of September 30 of the year
5 of rate computation.

6 (d) Beginning with rate calculations for calendar year
7 2006 and each year thereafter, the combined tax rate for employers
8 who meet the requirements of subdivision (4)(a) of this section
9 shall be calculated according to subdivisions (4)(e), (4)(f), and
10 (4)(g) of this section and shall be based upon the employer's
11 experience rating record and determined from the employer's reserve
12 ratio, which is the percent obtained by dividing the amount by
13 which, if any, the employer's contributions credited from the time
14 the employer first or most recently became an employer, whichever
15 date is later, and up to and including September 30 of the year
16 the rate computation is made, plus any part of the employer's
17 contributions due for that year paid on or before October 31
18 of such year, exceed the employer's benefits charged during the
19 same period, by the employer's average annual taxable payroll for
20 the sixteen-consecutive-calendar-quarter period ending September
21 30 of the year in which the rate computation is made. For an
22 employer with less than sixteen consecutive calendar quarters of
23 contribution experience, the employer's average taxable payroll
24 shall be determined based upon the four-calendar-quarter periods
25 for which contributions are payable.

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

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

25 Eligible experience rated employers shall be assigned

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

7 (i) Any employer which has a portion of its taxable wages
 8 fall into one category and a portion into the next higher category
 9 shall be assigned to the lower category; and

10 (ii) No employer with a reserve ratio calculated to five
 11 decimal places equal to another employer similarly calculated shall
 12 be assigned to a higher rate than the employer to which it has the
 13 equal reserve ratio.

14 (f) The state's reserve ratio shall be calculated by
 15 dividing the amount available to pay benefits in the Unemployment
 16 Trust Fund and the State Unemployment Insurance Trust Fund as of
 17 September 30, 2005, and each September 30 thereafter, less any
 18 outstanding obligations and amounts appropriated therefrom by the
 19 state's total wages from the four calendar quarters ending on
 20 such September 30. For purposes of this section, total wages means
 21 all remuneration paid by an employer in employment. The state's
 22 reserve ratio shall be applied to the table in this subdivision to
 23 determine the yield factor for the upcoming rate year.

24	State's Reserve Ratio		Yield Factor
1	1.45 percent and above	=	0.70

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2	1.30 percent up to but not including 1.45	=	0.75
3	1.15 percent up to but not including 1.30	=	0.80
4	1.00 percent up to but not including 1.15	=	0.90
5	0.85 percent up to but not including 1.00	=	1.00
6	0.70 percent up to but not including 0.85	=	1.10
7	0.60 percent up to but not including 0.70	=	1.20
8	0.50 percent up to but not including 0.60	=	1.25
9	0.45 percent up to but not including 0.50	=	1.30
10	0.40 percent up to but not including 0.45	=	1.35
11	0.35 percent up to but not including 0.40	=	1.40
12	0.30 percent up to but not including 0.35	=	1.45
13	Below 0.30 percent	=	1.50

14 Once the yield factor for the upcoming rate year has
15 been determined, it is multiplied by the amount of unemployment
16 benefits paid from combined tax during the four calendar quarters
17 ending September 30 of the preceding year. The resulting figure is
18 the planned yield for the rate year. The planned yield is divided
19 by the total taxable wages for the four calendar quarters ending
20 September 30 of the previous year and carried to four decimal
21 places to create the average combined tax rate for the rate year.

22 (g) The average combined tax rate is assigned to rate
23 category twelve as established in subdivision (4)(e) of this
24 section. Rates for each of the remaining nineteen categories are
1 determined by multiplying the average combined tax rate by the

2 experience factor associated with each category and carried to
3 four decimal places. Employers who are delinquent in filing their
4 combined tax reports as of October 31 of any year shall be assigned
5 to category twenty for the following calendar year unless the
6 delinquency is corrected prior to December 31 of the year of rate
7 calculation.

8 (h) As used in this subdivision (4) of this section,
9 standard rate means the rate assigned to category twenty for
10 that year. For calendar years 2006 and thereafter, the standard
11 rate shall be not less than five and four-tenths percent of the
12 employer's annual taxable payroll;

13 (5) Any employer may at any time make voluntary
14 contributions up to the amount necessary to qualify for one rate
15 category reduction, additional to the required contributions,
16 to the fund to be credited to his or her account. Voluntary
17 contributions received after March 10, 2005, for rate year 2005 or
18 January 10 for rate year 2006 and thereafter shall not be used in
19 rate calculations for the same calendar year;

20 (6) As used in sections 48-648 to 48-654, the term
21 payroll means the total amount of wages during a calendar year,
22 except as otherwise provided in section 48-654, by which the
23 combined tax was measured; and

24 (7)(a) The state or any of its instrumentalities shall
25 make payments in lieu of contributions in an amount equal to
1 the full amount of regular benefits plus one-half of the amount

2 of extended benefits paid during each calendar quarter that is
3 attributable to service in employment of the state or any of its
4 instrumentalities. The commissioner after the end of each calendar
5 quarter shall notify any state instrumentality or other public
6 employer of the amount of regular benefits and one-half the amount
7 of extended benefits paid that are attributable to service in its
8 employment and the instrumentality or public employer so notified
9 shall reimburse the fund within thirty days after receipt of such
10 notice. The For all tax years beginning before January 1, 2010,
11 the commissioner may require that any employer whose annual payroll
12 for either of the two preceding calendar years has equaled or
13 exceeded five hundred thousand dollars to pay the reimbursement
14 by an electronic method approved by the commissioner, except when
15 the employer establishes to the satisfaction of the commissioner
16 that payment of the reimbursement by an electronic method would
17 work a hardship on the employer. For all tax years beginning on or
18 after January 1, 2010, the commissioner may require any employer
19 whose annual payroll for either of the two preceding calendar years
20 has equaled or exceeded one hundred thousand dollars to pay the
21 reimbursement by an electronic method approved by the commissioner,
22 except when the employer establishes to the satisfaction of the
23 commissioner that payment of the reimbursement by an electronic
24 method would work a hardship on the employer.

25 (b) After December 31, 1977, the state or any of its
1 political subdivisions and any instrumentality of one or more of

2 the foregoing or any other governmental entity for which services
3 in employment as is provided by subdivision (4)(a) of section
4 48-604 are performed shall be required to pay contributions and
5 after December 31, 1996, combined tax on wages paid for services
6 rendered in its or their employment on the same basis as any
7 other employer who is liable for the payment of combined tax under
8 the Employment Security Law, unless the state or any political
9 subdivision thereof and any instrumentality of one or more of the
10 foregoing or any other governmental entity for which such services
11 are performed files with the commissioner its written election not
12 later than January 31, 1978, or if such employer becomes subject
13 to this section after January 1, 1978, not later than thirty
14 days after such subjectivity begins, to become liable to make
15 payments in lieu of contributions in an amount equal to the full
16 amount of regular benefits plus one-half of the amount of extended
17 benefits paid during each calendar quarter that is attributable to
18 service in employment of such electing employer prior to December
19 31, 1978, and in an amount equal to the full amount of regular
20 benefits plus the full amount of extended benefits paid during each
21 calendar quarter that is attributable to service in employment of
22 such electing employer after January 1, 1979. Eligible employers
23 electing to make payments in lieu of contributions shall not
24 be liable for state unemployment insurance tax payments. The
25 commissioner, after the end of each calendar quarter, shall notify
1 any such employer that has so elected of the amount of benefits for

2 which it is liable to pay pursuant to its election that have been
3 paid that are attributable to service in its employment and the
4 employer so notified shall reimburse the fund within thirty days
5 after receipt of such notice.

6 (c) Any employer which makes an election in accordance
7 with subdivision (b) of this subdivision to become liable for
8 payments in lieu of contributions shall continue to be liable for
9 payments in lieu of contributions for all benefits paid based upon
10 wages paid for service in employment of such employer while such
11 election is effective and such election shall continue until such
12 employer files with the commissioner, not later than December 1
13 of any calendar year, a written notice terminating its election
14 as of December 31 of that year and thereafter such employer shall
15 again be liable for the payment of contributions and for the
16 reimbursement of such benefits as may be paid based upon wages paid
17 for services in employment of such employer while such election was
18 effective.

19 Sec. 5. Section 48-654, Revised Statutes Cumulative
20 Supplement, 2006, is amended to read:

21 48-654 Subject to section 48-654.01, any employer that
22 acquires the organization, trade, or business, or substantially all
23 the assets thereof, of another employer shall immediately notify
24 the commissioner thereof, and prior to September 6, 1985, shall,
25 and on and after September 6, 1985, may, pursuant to rules and
1 regulations prescribed by the commissioner, assume the position of

2 such employer with respect to the resources and liabilities of
3 such employer's experience account as if no change with respect to
4 such employer's experience account has occurred. The commissioner
5 may provide by rule and regulation for partial transfers of
6 experience accounts, except that such partial transfers of accounts
7 shall be construed to allow computation and fixing of contribution
8 rates only on and after January 1, 1953, where an employer has
9 transferred at any time subsequent to or on January 1, 1950,
10 a definable and segregable portion of his or her payroll and
11 business to a transferee-employer. For an acquisition which occurs
12 during any of the first three either of the first two calendar
13 quarters of a calendar year or during the fourth quarter of the
14 preceding calendar year, a new rate of contributions, payable
15 by the transferee-employer with respect to wages paid by him or
16 her after midnight of the last day of the calendar quarter in
17 which such acquisition occurs and prior to midnight of the last
18 day of the calendar year in which acquisition occurs, following
19 September 30, shall be computed in accordance with this section.
20 For the purpose of computing such new rate of contributions,
21 the computation date with respect to any such acquisition shall
22 be ~~December 31~~ September 30 of the preceding calendar year and
23 the term payroll shall mean the total amount of wages by which
24 contributions to the transferee's account and to the transferor's
25 account were measured for the ~~calendar year~~ four calendar quarters
1 ending September 30 preceding the computation date.

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2 Sec. 6. Original sections 48-648, 48-648.01, and
3 48-654, Revised Statutes Cumulative Supplement, 2006, and sections
4 48-612.01 and 48-649, Revised Statutes Supplement, 2007, are
5 repealed.