AM1826 AJC - 05/15/2019

## AMENDMENTS TO LB720

(Amendments to Standing Committee amendments, AM1614)

Introduced by Hansen, M., 26.

- 1. Strike section 10 and insert the following new sections: 1
- 2 Employer-sponsored health insurance means a plan (1) that Sec. 10.
- offers minimum essential coverage under an eligible employer-sponsored 3
- 4 plan, as those terms are defined and described in section 5000A of the
- 5 Internal Revenue Code of 1986, as amended, and the regulations for such
- 6 section as they existed on the effective date of this act and (2) the
- 7 entire cost of which is paid by the employer.
- Sec. 11. Employer-sponsored retirement account means any retirement 8
- account to which the employer contributes at least five percent of the 9
- 10 employee's wages per month.
- Sec. 12. (1) Full-time employees means the number of employees who, 11
- 12 for a calendar month, are (a) employed on average at least thirty hours
- per week and (b) provided with employer-sponsored health insurance, paid 13
- family and medical leave, employer-sponsored retirement accounts, health 14
- 15 savings accounts, and dependent care flexible spending accounts.
- 16 (2) Hours worked by part-time employees shall not be considered for
- 17 purposes of determining the number of full-time employees.
- 18 Sec. 13. Health savings account means an account as defined in 26
- 19 U.S.C. 223, as such section existed on the effective date of this act.
- 20 Sec. 20. Paid family and medical leave means six weeks of paid leave
- 21 eligible for leave under the federal Family and Medical Leave Act of
- 22 1993, 29 U.S.C. 2601 et seq., as such act existed on the effective date
- 23 of this act.
- 2. On page 1, line 3, strike "44" and insert "48". 24
- 3. On page 3, lines 18, 19, 20, 26, 28, and 29, strike "equivalent" 25
- and insert "full-time"; strike beginning with the comma in line 21 26

LB720 AJC - 05/15/2019

AM1826 AM1826 AJC - 05/15/2019

- through the comma in line 22; and strike beginning with the comma in line 1
- 2 30 through the comma in line 31.
- 3 4. On page 4, lines 5, 6, and 7, strike "equivalent" and insert
- "full-time"; strike beginning with the comma in line 8 through the comma 4
- 5 in line 9; and strike lines 20 through 29.
- 6 5. On page 17, strike lines 7 through 20 and insert "subdivision,
- 7 the average wage of the taxpayer's employees at the qualified location or
- 8 locations for each year of the performance period must equal at least one
- 9 hundred fifty percent of the Nebraska statewide average hourly wage for
- the year of application.". 10
- 11 6. On page 19, line 27; page 20, lines 4 and 5, 8 and 9, 12 and 13,
- 12 16 and 17, 26, and 29 and 30; and page 21, lines 2 and 3, 6 and 7, 16 and
- 17, 20 and 21, and 24 and 25, strike "if the average wage of the new 13
- 14 employees equals" and insert "who are paid wages of".
- 15 7. On page 23, strike beginning with "and" in line 21 through "act"
- in line 30. 16
- 17 8. On page 33, strike beginning with "and" in line 4 through "act"
- in line 5 and insert "requirement of subdivision (1)(c) of section 32 of 18
- this act and the requirement to provide the benefits described in 19
- 20 subdivision (1)(b) of section 12 of this act".
- 21 9. On page 53, strike the new matter in lines 30 and 31 and insert
- 22 "and sections 10, 14, 19, 24, 26, 27, 36, 39, and 47 of this act".
- 23 10. Renumber the remaining sections and correct internal references
- 24 accordingly.