

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 36

Introduced by Kolterman, 24.

Read first time January 10, 2019

Committee: Nebraska Retirement Systems

1 A BILL FOR AN ACT relating to the School Employees Retirement Act; to
2 amend section 79-927, Reissue Revised Statutes of Nebraska, and
3 sections 79-902 and 79-921, Revised Statutes Cumulative Supplement,
4 2018; to redefine creditable service for certain member employees;
5 to change a deadline for payment for restoration of relinquished
6 creditable service; to change provisions relating to required forms
7 of payment and service credit computation; and to repeal the
8 original sections.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-902, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 79-902 For purposes of the School Employees Retirement Act, unless
4 the context otherwise requires:

5 (1) Accumulated contributions means the sum of all amounts deducted
6 from the compensation of a member and credited to his or her individual
7 account in the School Retirement Fund together with regular interest
8 thereon, compounded monthly, quarterly, semiannually, or annually;

9 (2)(a) Actuarial equivalent means the equality in value of the
10 aggregate amounts expected to be received under different forms of
11 payment.

12 (b) For a school employee hired before July 1, 2017, the
13 determinations shall be based on the 1994 Group Annuity Mortality Table
14 reflecting sex-distinct factors blended using twenty-five percent of the
15 male table and seventy-five percent of the female table. An interest rate
16 of eight percent per annum shall be reflected in making these
17 determinations except when a lump-sum settlement is made to an estate.

18 (c) For a school employee hired on or after July 1, 2017, or rehired
19 on or after July 1, 2017, after termination of employment and being paid
20 a retirement benefit or taking a refund of contributions, the
21 determinations shall be based on a unisex mortality table and an interest
22 rate specified by the board. Both the mortality table and the interest
23 rate shall be recommended by the actuary and approved by the retirement
24 board following an actuarial experience study, a benefit adequacy study,
25 or a plan valuation. The mortality table, interest rate, and actuarial
26 factors in effect on the school employee's retirement date will be used
27 to calculate actuarial equivalency of any retirement benefit. Such
28 interest rate may be, but is not required to be, equal to the assumed
29 rate.

30 (d) If the lump-sum settlement is made to an estate, the interest
31 rate will be determined by the AAA-rated segment of the Bloomberg

1 Barclays Long U.S. Corporate Bond Index as of the prior June 30, rounded
2 to the next lower quarter percent. If the AAA-rated segment of the
3 Bloomberg Barclays Long U.S. Corporate Bond Index is discontinued or
4 replaced, a substitute index shall be selected by the board which shall
5 be a reasonably representative index;

6 (3) Beneficiary means any person in receipt of a school retirement
7 allowance or other benefit provided by the act;

8 (4)(a) Compensation means gross wages or salaries payable to the
9 member for personal services performed during the plan year and includes
10 (i) overtime pay, (ii) member retirement contributions, (iii) retroactive
11 salary payments paid pursuant to court order, arbitration, or litigation
12 and grievance settlements, and (iv) amounts contributed by the member to
13 plans under sections 125, 403(b), and 457 of the Internal Revenue Code as
14 defined in section 49-801.01 or any other section of the code which
15 defers or excludes such amounts from income.

16 (b) Compensation does not include (i) fraudulently obtained amounts
17 as determined by the retirement board, (ii) amounts for accrued unused
18 sick leave or accrued unused vacation leave converted to cash payments,
19 (iii) insurance premiums converted into cash payments, (iv) reimbursement
20 for expenses incurred, (v) fringe benefits, (vi) per diems paid as
21 expenses, (vii) bonuses for services not actually rendered, (viii) early
22 retirement inducements, (ix) cash awards, (x) severance pay, or (xi)
23 employer contributions made for the purposes of separation payments made
24 at retirement.

25 (c) Compensation in excess of the limitations set forth in section
26 401(a)(17) of the Internal Revenue Code as defined in section 49-801.01
27 shall be disregarded. For an employee who was a member of the retirement
28 system before the first plan year beginning after December 31, 1995, the
29 limitation on compensation shall not be less than the amount which was
30 allowed to be taken into account under the retirement system as in effect
31 on July 1, 1993;

1 (5) County school official means (a) until July 1, 2000, the county
2 superintendent or district superintendent and any person serving in his
3 or her office who is required by law to have a teacher's certificate and
4 (b) on or after July 1, 2000, the county superintendent, county school
5 administrator, or district superintendent and any person serving in his
6 or her office who is required by law to have a teacher's certificate;

7 (6)(a) Creditable service means prior service for which credit is
8 granted under sections 79-926 to 79-929, service credit purchased under
9 sections 79-933.03 to 79-933.06 and 79-933.08, and all service rendered
10 while a contributing member of the retirement system; and

11 (b) Creditable ~~For employees hired prior to July 1, 2018,~~ creditable
12 service includes working days, sick days, vacation days, holidays, and
13 any other leave days for which the employee is paid regular wages as part
14 of the employee's agreement with the employer. Creditable service does
15 not include lump-sum payments to the employee upon termination or
16 retirement in lieu of accrued benefits for such days, eligibility and
17 vesting credit, service years for which member contributions are
18 withdrawn and not repaid by the member, service rendered for which the
19 retirement board determines that the member was paid less in compensation
20 than the minimum wage as provided in the Wage and Hour Act, ~~or~~ service
21 which the board determines was rendered with the intent to defraud the
22 retirement system, or service provided to an employer in a retirement
23 system established pursuant to the Class V School Employees Retirement
24 Act;

25 ~~(c) For employees hired on or after July 1, 2018, creditable service~~
26 ~~includes working days, used accrued sick days, used accrued vacation~~
27 ~~days, federal and state holidays, and jury duty leave for which the~~
28 ~~member is paid full compensation by the employer. Creditable service does~~
29 ~~not include lump-sum payments to the employee upon termination or~~
30 ~~retirement in lieu of accrued benefits for such days, eligibility and~~
31 ~~vesting credit, service years for which member contributions are~~

1 ~~withdrawn and not repaid by the member, service rendered for which the~~
2 ~~retirement board determines that the member was paid less in compensation~~
3 ~~than the minimum wage as provided in the Wage and Hour Act, service which~~
4 ~~the board determines was rendered with the intent to defraud the~~
5 ~~retirement system, or any other type of leave not expressly included in~~
6 ~~this subdivision; and~~

7 ~~(d) Creditable service does not include service provided to an~~
8 ~~employer in the retirement system provided under the Class V School~~
9 ~~Employees Retirement Act;~~

10 (7) Current benefit means the initial benefit increased by all
11 adjustments made pursuant to the School Employees Retirement Act;

12 (8) Disability means an inability to engage in any substantially
13 gainful activity by reason of any medically determinable physical or
14 mental impairment which was initially diagnosed or became disabling while
15 the member was an active participant in the plan and which can be
16 expected to result in death or be of a long-continued and indefinite
17 duration;

18 (9) Disability retirement allowance means the annuity paid to a
19 person upon retirement for disability under section 79-952;

20 (10) Disability retirement date means the first day of the month
21 following the date upon which a member's request for disability
22 retirement is received on a retirement application provided by the
23 retirement system if the member has terminated employment in the school
24 system and has complied with sections 79-951 to 79-954 as such sections
25 refer to disability retirement;

26 (11) Early retirement inducement means, but is not limited to:

27 (a) A benefit, bonus, or payment to a member in exchange for an
28 agreement by the member to terminate from employment;

29 (b) A benefit, bonus, or payment paid to a member in addition to the
30 member's retirement benefit;

31 (c) Lump-sum or installment cash payments, except payments for

1 accrued unused leave converted to cash payments;

2 (d) An additional salary or wage component of any kind that is being
3 paid as an incentive to leave employment and not for personal services
4 performed for which creditable service is granted;

5 (e) Partial or full employer payment of a member's health, dental,
6 life, or long-term disability insurance benefits or cash in lieu of such
7 insurance benefits that extend beyond the member's termination of
8 employment and contract of employment dates. This subdivision does not
9 apply to any period during which the member is contributing to the
10 retirement system and being awarded creditable service; and

11 (f) Any other form of separation payments made by an employer to a
12 member at termination, including, but not limited to, purchasing
13 retirement annuity contracts for the member pursuant to section 79-514,
14 depositing money for the member in an account established under section
15 403(b) of the Internal Revenue Code except for payments for accrued
16 unused leave, or purchasing service credit for the member pursuant to
17 section 79-933.08;

18 (12) Eligibility and vesting credit means credit for years, or a
19 fraction of a year, of participation in a Nebraska government plan for
20 purposes of determining eligibility for benefits under the School
21 Employees Retirement Act. Such credit shall not be included as years of
22 creditable service in the benefit calculation;

23 (13) Emeritus member means a person (a) who has entered retirement
24 under the provisions of the act, including those persons who have retired
25 since July 1, 1945, under any other regularly established retirement or
26 pension system as contemplated by section 79-916, (b) who has thereafter
27 been reemployed in any capacity by a public school, a Class V school
28 district, or a school under the control and management of the Board of
29 Trustees of the Nebraska State Colleges, the Board of Regents of the
30 University of Nebraska, or a community college board of governors or has
31 become a state school official or county school official subsequent to

1 such retirement, and (c) who has applied to the board for emeritus
2 membership in the retirement system. The school district or agency shall
3 certify to the retirement board on forms prescribed by the retirement
4 board that the annuitant was reemployed, rendered a service, and was paid
5 by the district or agency for such services;

6 (14) Employer means the State of Nebraska or any subdivision thereof
7 or agency of the state or subdivision authorized by law to hire school
8 employees or to pay their compensation;

9 (15)(a) Final average compensation means:

10 (i) Except as provided in subdivision (ii) of this subdivision:

11 (A) The sum of the member's total compensation during the three
12 twelve-month periods of service as a school employee in which such
13 compensation was the greatest divided by thirty-six; or

14 (B) If a member has such compensation for less than thirty-six
15 months, the sum of the member's total compensation in all months divided
16 by the total number of months of his or her creditable service therefor;
17 and

18 (ii) For an employee who became a member on or after July 1, 2013:

19 (A) The sum of the member's total compensation during the five
20 twelve-month periods of service as a school employee in which such
21 compensation was the greatest divided by sixty; or

22 (B) If a member has such compensation for less than sixty months,
23 the sum of the member's total compensation in all months divided by the
24 total number of months of his or her creditable service therefor.

25 (b) Payments under the Retirement Incentive Plan pursuant to section
26 79-855 and Staff Development Assistance pursuant to section 79-856 shall
27 not be included in the determination of final average compensation;

28 (16) Fiscal year means any year beginning July 1 and ending June 30
29 next following;

30 (17) Hire date or date of hire means the first day of compensated
31 service subject to retirement contributions;

1 (18) Initial benefit means the retirement benefit calculated at the
2 time of retirement;

3 (19) Member means any person who has an account in the School
4 Retirement Fund;

5 (20) Participation means qualifying for and making required deposits
6 to the retirement system during the course of a plan year;

7 (21) Plan year means the twelve-month period beginning on July 1 and
8 ending on June 30 of the following year;

9 (22) Prior service means service rendered as a school employee in
10 the public schools of the State of Nebraska prior to July 1, 1945;

11 (23) Public school means any and all schools offering instruction in
12 elementary or high school grades, as defined in section 79-101, which
13 schools are supported by public funds and are wholly under the control
14 and management of the State of Nebraska or any subdivision thereof,
15 including (a) schools or other entities established, maintained, and
16 controlled by the school boards of local school districts, except Class V
17 school districts, (b) any educational service unit, and (c) any other
18 educational institution wholly supported by public funds, except schools
19 under the control and management of the Board of Trustees of the Nebraska
20 State Colleges, the Board of Regents of the University of Nebraska, or
21 the community college boards of governors for any community college
22 areas;

23 (24) Regular employee means an employee hired by a public school or
24 under contract in a regular full-time or part-time position who works a
25 full-time or part-time schedule on an ongoing basis for twenty or more
26 hours per week. An employee hired as described in this subdivision to
27 provide service for less than twenty hours per week but who provides
28 service for an average of twenty hours or more per week in each calendar
29 month of any three calendar months of a plan year shall, beginning with
30 the next full payroll period, commence contributions and shall be deemed
31 a regular employee for all future employment with the same employer;

1 (25) Regular interest means interest fixed at a rate equal to the
2 daily treasury yield curve for one-year treasury securities, as published
3 by the Secretary of the Treasury of the United States, that applies on
4 July 1 of each year, which may be credited monthly, quarterly,
5 semiannually, or annually as the board may direct;

6 (26) Relinquished creditable service means, with respect to a member
7 who has withdrawn his or her accumulated contributions under section
8 79-955, the total amount of creditable service which such member has
9 given up as a result of his or her election not to remain a member of the
10 retirement system;

11 (27) Required deposit means the deduction from a member's
12 compensation as provided for in section 79-958 which shall be deposited
13 in the School Retirement Fund;

14 (28) Retirement means qualifying for and accepting a school or
15 disability retirement allowance granted under the School Employees
16 Retirement Act;

17 (29) Retirement application means the form approved and provided by
18 the retirement system for acceptance of a member's request for either
19 regular or disability retirement;

20 (30) Retirement board or board means the Public Employees Retirement
21 Board;

22 (31) Retirement date means (a) if the member has terminated
23 employment, the first day of the month following the date upon which a
24 member's request for retirement is received on a retirement application
25 provided by the retirement system or (b) if the member has filed a
26 retirement application but has not yet terminated employment, the first
27 day of the month following the date on which the member terminates
28 employment. An application may be filed no more than one hundred twenty
29 days prior to the effective date of the member's initial benefit;

30 (32) Retirement system means the School Employees Retirement System
31 of the State of Nebraska;

1 (33) Savings annuity means payments for life, made in equal monthly
2 payments, derived from the accumulated contributions of a member;

3 (34) School employee means a contributing member who earns service
4 credit pursuant to section 79-927. For purposes of this section,
5 contributing member means the following persons who receive compensation
6 from a public school: (a) Regular employees; (b) regular employees having
7 retired pursuant to the School Employees Retirement Act who subsequently
8 provide compensated service on a regular basis in any capacity; and (c)
9 regular employees hired by a public school on an ongoing basis to assume
10 the duties of other regular employees who are temporarily absent.
11 Substitute employees, temporary employees, and employees who have not
12 attained the age of eighteen years shall not be considered school
13 employees;

14 (35) School year means one fiscal year which includes not less than
15 one thousand instructional hours or, in the case of service in the State
16 of Nebraska prior to July 1, 1945, not less than seventy-five percent of
17 the then legal school year;

18 (36) School retirement allowance means the total of the savings
19 annuity and the service annuity or formula annuity paid a person who has
20 retired under sections 79-931 to 79-935. The monthly payments shall be
21 payable at the end of each calendar month during the life of a retired
22 member. The first payment shall include all amounts accrued since the
23 effective date of the award of annuity. The last payment shall be at the
24 end of the calendar month in which such member dies or in accordance with
25 the payment option chosen by the member;

26 (37) Service means employment as a school employee and shall not be
27 deemed interrupted by (a) termination at the end of the school year of
28 the contract of employment of an employee in a public school if the
29 employee enters into a contract of employment in any public school,
30 except a school in a Class V school district, for the following school
31 year, (b) temporary or seasonal suspension of service that does not

1 terminate the employee's employment, (c) leave of absence authorized by
2 the employer for a period not exceeding twelve months, (d) leave of
3 absence because of disability, or (e) military service when properly
4 authorized by the retirement board. Service does not include any period
5 of disability for which disability retirement benefits are received under
6 sections 79-951 to 79-953;

7 (38) Service annuity means payments for life, made in equal monthly
8 installments, derived from appropriations made by the State of Nebraska
9 to the retirement system;

10 (39) State deposit means the deposit by the state in the retirement
11 system on behalf of any member;

12 (40) State school official means the Commissioner of Education and
13 his or her professional staff who are required by law or by the State
14 Department of Education to hold a certificate as such term is defined in
15 section 79-807;

16 (41) Substitute employee means a person hired by a public school as
17 a temporary employee to assume the duties of regular employees due to a
18 temporary absence of any regular employees. Substitute employee does not
19 mean a person hired as a regular employee on an ongoing basis to assume
20 the duties of other regular employees who are temporarily absent;

21 (42) Surviving spouse means (a) the spouse married to the member on
22 the date of the member's death or (b) the spouse or former spouse of the
23 member if survivorship rights are provided under a qualified domestic
24 relations order filed with the board pursuant to the Spousal Pension
25 Rights Act. The spouse or former spouse shall supersede the spouse
26 married to the member on the date of the member's death as provided under
27 a qualified domestic relations order. If the benefits payable to the
28 spouse or former spouse under a qualified domestic relations order are
29 less than the value of benefits entitled to the surviving spouse, the
30 spouse married to the member on the date of the member's death shall be
31 the surviving spouse for the balance of the benefits;

1 (43) Temporary employee means an employee hired by a public school
2 who is not a regular employee and who is hired to provide service for a
3 limited period of time to accomplish a specific purpose or task. When
4 such specific purpose or task is complete, the employment of such
5 temporary employee shall terminate and in no case shall the temporary
6 employment period exceed one year in duration;

7 (44) Termination of employment occurs on the date on which the
8 member experiences a bona fide separation from service of employment with
9 the member's employer, the date of which separation is determined by the
10 end of the member's contractual agreement or, if there is no contract or
11 only partial fulfillment of a contract, by the employer.

12 A member shall not be deemed to have terminated employment if the
13 member subsequently provides service to any employer participating in the
14 retirement system provided for in the School Employees Retirement Act
15 within one hundred eighty days after ceasing employment unless such
16 service:

17 (a) Is bona fide unpaid voluntary service or substitute service,
18 provided on an intermittent basis; or

19 (b) Is as provided in subsection (2) of section 79-920.

20 Nothing in this subdivision precludes an employer from adopting a
21 policy which limits or denies employees who have terminated employment
22 from providing voluntary or substitute service within one hundred eighty
23 days after termination.

24 A member shall not be deemed to have terminated employment if the
25 board determines that a claimed termination was not a bona fide
26 separation from service with the employer or that a member was
27 compensated for a full contractual period when the member terminated
28 prior to the end date of the contract; and

29 (45) Voluntary service or volunteer means providing bona fide unpaid
30 service to any employer.

31 Sec. 2. Section 79-921, Revised Statutes Cumulative Supplement,

1 2018, is amended to read:

2 79-921 (1) The membership of any person in the retirement system
3 shall cease only if he or she (a) withdraws his or her accumulated
4 contributions under section 79-955, (b) retires on a school or formula or
5 disability retirement allowance, or (c) dies.

6 (2)(a) The employer shall (i) notify the board in writing of the
7 date upon which a termination of employment has occurred and provide the
8 board with such information as the board deems necessary, (ii) notify the
9 board in writing whether or not a member accepted and received an early
10 retirement inducement, and (iii) submit in writing with the notice of
11 termination of employment and notice of receipt of an early retirement
12 inducement a completed certification by the employer and member under
13 penalty of prosecution pursuant to section 79-949 that, prior to the
14 member's termination, there was no prearranged written or verbal
15 agreement for the member to return to service in any capacity with the
16 same employer.

17 (b) The member shall submit certification to the board on a form
18 prescribed by the board, under penalty of prosecution pursuant to section
19 79-949, whether or not the member accepted and received an early
20 retirement inducement from his or her employer.

21 (c) The board may adopt and promulgate rules and regulations and
22 prescribe forms as the board determines appropriate in order to carry out
23 this subsection and to ensure full disclosure and reporting by the
24 employer and member in order to minimize fraud and abuse and prevent the
25 filing of false or fraudulent claim or benefit applications.

26 (3)(a) A former member of the retirement system who has withdrawn
27 his or her accumulated contributions under section 79-955 shall be
28 reinstated to membership in the retirement system if such person again
29 becomes a school employee.

30 (b) The date of such membership shall relate back to the beginning
31 of his or her original membership in the retirement system only if such

1 school employee has repaid all amounts required in accordance with
2 subsection (4) of this section. Unless and until all such amounts are
3 repaid, the school employee shall be considered a new member, effective
4 as of the date he or she again becomes a school employee.

5 (4)(a) With respect to any person who is reinstated to membership in
6 the retirement system pursuant to subdivision (3)(a) of this section
7 prior to April 17, 2014, and who files a valid and complete one-time
8 application with the retirement board for the restoration of part or all
9 of his or her relinquished creditable service prior to six years after
10 April 17, 2014, but prior to termination, the following shall apply:

11 (i) Such member shall pay to the retirement system an amount equal
12 to the previously withdrawn contributions for the creditable service to
13 be restored, plus an amount equal to the actuarial assumed rate of return
14 on such amount to the date of repayment; and

15 (ii) Payment for restoration of such relinquished creditable service
16 must be completed within seven ~~six~~ years of April 17, 2014, or prior to
17 termination, whichever is earlier.

18 (b) With respect to any person who is reinstated to membership in
19 the retirement system pursuant to subdivision (3)(a) of this section on
20 and after April 17, 2014, and who files a valid and complete one-time
21 application with the retirement board for the restoration of part or all
22 of his or her relinquished creditable service within five years after the
23 date of such member's reinstatement to membership in the retirement
24 system but prior to termination, the following shall apply:

25 (i) Such member shall pay to the retirement system an amount equal
26 to the previously withdrawn contributions for the creditable service to
27 be restored, plus an amount equal to the actuarial assumed rate of return
28 on such amount to the date of repayment; and

29 (ii) Payment for restoration of such relinquished creditable service
30 must be completed within five years of the date of such member's
31 reinstatement to membership in the retirement system or prior to

1 termination, whichever is earlier.

2 ~~(5)(a) (5)~~ If less than full payment is made by the member,
3 relinquished creditable service shall be restored in proportion to the
4 amounts repaid.

5 (b) Repayment may be made through direct payment, installment
6 payments, an irrevocable payroll deduction authorization, cash rollover
7 contributions pursuant to section 79-933.02, or trustee-to-trustee
8 transfers pursuant to section 79-933.09, except that: -

9 (i) With respect to any person who is reinstated to membership in
10 the retirement system pursuant to subdivision (3)(a) of this section
11 prior to April 17, 2014, if the application for the restoration of part
12 or all of the relinquished creditable service is received by the
13 retirement system within one year prior to April 16, 2021, or within one
14 year after the member's termination, whichever is earlier, repayment may
15 only be made through a lump-sum direct payment, cash rollover
16 contributions pursuant to section 79-933.02, or trustee-to-trustee
17 transfers pursuant to section 79-933.09; and

18 (ii) With respect to any person who is reinstated to membership in
19 the retirement system pursuant to subdivision (3)(a) of this section on
20 or after April 17, 2014, if the application for the restoration of part
21 or all of the relinquished creditable service is received by the
22 retirement system more than four years after the date of such member's
23 reinstatement, or within one year after the member's termination,
24 whichever is earlier, repayment may only be made through a lump-sum
25 direct payment, cash rollover contributions pursuant to section
26 79-933.02, or trustee-to-trustee transfers pursuant to section 79-933.09.

27 Sec. 3. Section 79-927, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 79-927 (1) The board shall grant service credit pursuant to this
30 section on an annual basis to members who participate during each fiscal
31 year.

1 ~~(2) Service For a member who is subject to the wage and hour~~
2 ~~provisions of the federal Fair Labor Standards Act of 1938, 29 U.S.C. 201~~
3 ~~et seq., as such sections existed on January 1, 2002, service credit~~
4 shall be calculated as follows:

5 (a) For each year during which a member provides compensated service
6 to one or more school districts for one thousand or more hours, the
7 member shall be credited one year of service credit; and

8 (b) For each year during which a member provides less than one
9 thousand hours of compensated service to one or more school districts,
10 the member shall be credited one one-thousandth of a year's service
11 credit for each hour worked.

12 ~~(3) For a member who is exempt from the wage and hour provisions of~~
13 ~~the federal Fair Labor Standards Act of 1938, 29 U.S.C. 201 et seq., as~~
14 ~~such sections existed on January 1, 2002, service credit shall be~~
15 ~~calculated as follows:~~

16 ~~(a) Full-time service rendered for the regular school year in one or~~
17 ~~more public schools shall be equivalent to one year's service;~~

18 ~~(b) Part-time service in one or more public schools shall be~~
19 ~~credited as individual years of fractional employment in proportion to~~
20 ~~the ratio the part-time service bears to the amount of time considered to~~
21 ~~be full-time service for the plan year; and~~

22 ~~(c) If a member is employed for less than the full plan year, the~~
23 ~~member shall be granted a fractional year of service credit calculated~~
24 ~~pursuant to subdivision (a) or (b) of this subsection for only that~~
25 ~~portion of the plan year the member was employed.~~

26 ~~(3) (4)~~ The board may adopt and promulgate rules and regulations for
27 the granting of service credit in accordance with this section, but in no
28 case shall more than one year of service be granted for all service in
29 one plan year.

30 Sec. 4. Original section 79-927, Reissue Revised Statutes of
31 Nebraska, and sections 79-902 and 79-921, Revised Statutes Cumulative

1 Supplement, 2018, are repealed.