

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 299

Introduced by Ibach, 44; Juarez, 5.

Read first time January 15, 2025

Committee: Business and Labor

1 A BILL FOR AN ACT relating to immigration; to amend sections 4-109,
2 4-110, 4-113, 48-628.04, 79-915, 79-9,118, 81-2016, 84-1307, and
3 84-1504, Reissue Revised Statutes of Nebraska, and sections 4-108,
4 4-111, 4-112, 23-2306, and 24-703.01, Revised Statutes Cumulative
5 Supplement, 2024; to define terms; to authorize eligible aliens and
6 dependents to receive public benefits arising from or relating to
7 employment; to allow such persons to participate in certain
8 retirement programs; to change provisions relating to certain
9 documentation; to eliminate obsolete provisions; to harmonize
10 provisions; and to repeal the original sections.
11 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 4-109, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 ~~4-109~~ For purposes of sections 1 to 6 of this act: ~~4-108 to 4-113,~~

4 (1) Approved identification document means:

5 (a) A state-issued driver's license;

6 (b) A state-issued identification card;

7 (c) A certified copy of a birth certificate or delayed birth
8 certificate issued in any state, territory, or possession of the United
9 States;

10 (d) A Consular Report of Birth Abroad issued by the United States
11 Department of State;

12 (e) A United States passport;

13 (f) A foreign passport with a United States visa;

14 (g) A United States Certificate of Naturalization;

15 (h) A United States Certificate of Citizenship;

16 (i) A tribal certificate of Native American blood or similar
17 document;

18 (j) A United States Citizenship and Immigration Services employment
19 authorization document, such as a Form I-766 or Form I-688B;

20 (k) A United States Citizenship and Immigration Services Permanent
21 Resident Card, Form I-551; or

22 (1) Any other document issued by the United States Department of
23 Homeland Security or the United States Citizenship and Immigration
24 Services that (i) grants employment authorization in the United States or
25 (ii) is approved by the Public Employees Retirement Board;

26 (2) Eligible alien means an individual authorized for employment
27 pursuant to 8 C.F.R. 274a.12, as such regulation existed on January 1,
28 2025, or who was so authorized at the time of employment; and

29 (3) Public ~~public~~ benefits means any grant, contract, loan,
30 professional license, commercial license, welfare benefit, health payment
31 or financial assistance benefit, disability benefit, public or assisted

1 housing benefit, postsecondary education benefit involving direct payment
2 of financial assistance, food assistance benefit, or unemployment benefit
3 or any other similar benefit provided by or for which payments or
4 assistance are provided to an individual, a household, or a family
5 eligibility unit by an agency of the United States, the State of
6 Nebraska, or a political subdivision of the State of Nebraska.

7 **Sec. 2.** Section 4-108, Revised Statutes Cumulative Supplement, 2024,
8 is amended to read:

9 ~~4-108~~ (1) Except as provided in subsection (3) of this section and
10 ~~Notwithstanding any other provisions of law,~~ unless exempted from
11 verification under section 3 of this act ~~4-110~~ or pursuant to federal
12 law, a ~~no~~ state agency or political subdivision of the State of Nebraska:

13 (a) Shall not shall provide public benefits to a person not lawfully
14 present in the United States; and -

15 (b) Shall ~~(2) Except as provided in section 4-110 or if exempted by~~
16 ~~federal law, every agency or political subdivision of the State of~~
17 ~~Nebraska shall~~ verify the lawful presence in the United States of any
18 person who has applied for public benefits administered by such state ~~an~~
19 agency or a political subdivision ~~of the State of Nebraska.~~

20 (2) This section shall be enforced without regard to race, religion,
21 gender, ethnicity, or national origin.

22 (3)(a) An eligible alien employed in Nebraska is entitled to any
23 public benefits arising from or relating to such employment.

24 (b) Such public benefits include:

25 (i) Retirement benefits, including pursuant to the Class V School
26 Employer Retirement Act, the County Employees Retirement Act, the School
27 Employees Retirement Act, and the State Employees Retirement Act;

28 (ii) Benefits under the Employment Security Law;

29 (iii) Deferred compensation under section 84-1504;

30 (iv) Scholarships or financial aid for education; and

31 (v) Any other public benefit arising from or relating to such

1 employment, such that an eligible alien shall have access to the same
2 benefits that are available to any other person similarly employed.

3 (c) Any public benefits made available to family members or
4 dependents of persons by virtue of such persons' employment shall also be
5 made available to family members or dependents of eligible alien
6 employees, without regard to the lawful presence of such family members
7 or dependents.

8 (d) The Legislature enacts this section pursuant to the authority
9 provided in 8 U.S.C. 1621(d), as such section existed on January 1, 2025.

10 (e) This subsection shall not be construed to:

11 (i) Redefine or alter what programs constitute a public benefit; or

12 (ii) Limit or eliminate a person's eligibility for any public
13 benefit as such eligibility existed prior to the effective date of this
14 act.

15 (4)(a) ~~(3)~~ No employee of a state agency or political subdivision of
16 the State of Nebraska shall be authorized to participate in any
17 retirement system, including, but not limited to, the systems provided
18 for in the Class V School Employees Retirement Act, the County Employees
19 Retirement Act, the Judges Retirement Act, the Nebraska State Patrol
20 Retirement Act, the School Employees Retirement Act, and the State
21 Employees Retirement Act, unless the employee is (i) a United States
22 citizen, (ii) ~~or is~~ lawfully present in the United States, or (iii) an
23 eligible alien.

24 (b) The employing state agency or political subdivision of the State
25 of Nebraska and the employee shall maintain at least one approved
26 identification document of the following documents which shall be
27 unexpired, if applicable to the particular document, to demonstrate such
28 United States citizenship, ~~or~~ lawful presence, or eligibility in the
29 United States as of the employee's date of hire. The state agency,
30 political subdivision, or employee shall and produce any such document ~~so~~
31 maintained upon request of the Public Employees Retirement Board or the

1 Nebraska Public Employees Retirement Systems. ÷

2 ~~(a) A state-issued driver's license;~~

3 ~~(b) A state-issued identification card;~~

4 ~~(c) A certified copy of a birth certificate or delayed birth~~
5 ~~certificate issued in any state, territory, or possession of the United~~
6 ~~States;~~

7 ~~(d) A Consular Report of Birth Abroad issued by the United States~~
8 ~~Department of State;~~

9 ~~(e) A United States passport;~~

10 ~~(f) A foreign passport with a United States visa;~~

11 ~~(g) A United States Certificate of Naturalization;~~

12 ~~(h) A United States Certificate of Citizenship;~~

13 ~~(i) A tribal certificate of Native American blood or similar~~
14 ~~document;~~

15 ~~(j) A United States Citizenship and Immigration Services Employment~~
16 ~~Authorization Document, Form I-766;~~

17 ~~(k) A United States Citizenship and Immigration Services Permanent~~
18 ~~Resident Card, Form I-551; or~~

19 ~~(l) Any other document issued by the United States Department of~~
20 ~~Homeland Security or the United States Citizenship and Immigration~~
21 ~~Services granting employment authorization in the United States and~~
22 ~~approved by the Public Employees Retirement Board.~~

23 **Sec. 3.** Section 4-110, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 ~~4-110~~ (1) Verification of lawful presence in the United States
26 pursuant to section 2 of this act ~~4-108~~ is not required for:

27 (a) ~~(1)~~ Any purpose for which lawful presence in the United States
28 is not restricted by law, ordinance, or regulation;

29 (b) ~~(2)~~ Assistance for health care services and products, not
30 related to an organ transplant procedure, that are necessary for the
31 treatment of an emergency medical condition, including emergency labor

1 and delivery, manifesting itself by acute symptoms of sufficient
2 severity, including severe pain, such that the absence of immediate
3 medical attention could reasonably be expected to result in (i) ~~(a)~~
4 placing the patient's health in serious jeopardy, (ii) ~~(b)~~ serious
5 impairment to bodily functions, or (iii) ~~(c)~~ serious dysfunction of any
6 bodily organ or part;

7 (c) ~~(3)~~ Short-term, noncash, in-kind emergency disaster relief;

8 (d) ~~(4)~~ Public health assistance for immunizations with respect to
9 diseases and for testing and treatment of symptoms of communicable
10 diseases, whether or not such symptoms are caused by a communicable
11 disease; or

12 (e) ~~(5)~~ Programs, services, or assistance necessary for the
13 protection of life or safety, such as soup kitchens, crisis counseling
14 and intervention, and short-term shelter, which (i) ~~(a)~~ deliver in-kind
15 services at the community level, including those which deliver such
16 services through public or private, nonprofit agencies and (ii) ~~(b)~~ do
17 not condition the provision of assistance, the amount of assistance
18 provided, or the cost of assistance provided on the income or resources
19 of the recipient.

20 (2) The Legislature finds that unborn children do not have
21 immigration status and therefor are not within the scope of section 2 of
22 this act 4-108. Prenatal care services available pursuant to sections
23 68-915 and 68-972 to unborn children, whose eligibility is independent of
24 the mother's eligibility status, shall not be deemed to be tied to the
25 immigration status of the mother and therefor are not included in the
26 restrictions imposed by section 2 of this act 4-108.

27 **Sec. 4.** Section 4-111, Revised Statutes Cumulative Supplement, 2024,
28 is amended to read:

29 ~~4-111~~ (1)(a) ~~(1)~~ Verification of lawful presence in the United
30 States pursuant to section 2 of this act 4-108 requires, in addition to
31 any requirements imposed by section 2 of this act 4-108, that the

1 applicant for public benefits attest in a format prescribed by the
2 Department of Administrative Services that such applicant is a United
3 States citizen or is lawfully present in the United States.

4 (b) In addition to any requirements imposed by section 2 of this
5 act, an individual applying for public benefits described in subsection
6 (3) of section 2 of this act shall attest in a format prescribed by the
7 Department of Administrative Services that such applicant is an eligible
8 alien.

9 (2) A state agency or political subdivision ~~of the State of Nebraska~~
10 may adopt and promulgate rules and regulations or procedures for the
11 electronic filing of the attestation required under subsection (1) of
12 this section if such attestation is substantially similar to the format
13 prescribed by the Department of Administrative Services.

14 (3)(a) The Legislature finds that it is in the best interest of the
15 State of Nebraska to make full use of the skills and talents in the state
16 by ensuring that a person who is work-authorized is able to obtain a
17 professional or commercial license and practice his or her profession.

18 (b) For purposes of a professional or commercial license, the
19 Legislature finds that a person not described in subdivision (1)(a)
20 ~~subsection (1)~~ of this section who submits (i) an unexpired employment
21 authorization document issued by the United States Department of Homeland
22 Security, Form I-766, and (ii) documentation issued by the United States
23 Department of Homeland Security, the United States Citizenship and
24 Immigration Services, or any other federal agency, such as one of the
25 types of Form I-797 used by the United States Citizenship and Immigration
26 Services, demonstrating that such person is described in section 202(c)
27 (2)(B)(i) through (x) of the federal REAL ID Act of 2005, Public Law
28 109-13, has demonstrated lawful presence pursuant to section 2 of this
29 act 4-108 and is eligible to obtain such license. Such license shall be
30 valid only for the period of time during which such person's employment
31 authorization document is valid. Nothing in this subsection shall affect

1 the requirements to obtain a professional or commercial license that are
2 unrelated to the lawful presence requirements demonstrated pursuant to
3 this subsection.

4 (c) Nothing in this subsection shall be construed to grant
5 eligibility for any public benefits other than obtaining a professional
6 or commercial license.

7 (d) Any person who has complied with the requirements of this
8 subsection shall have his or her employment authorization document
9 verified through the Systematic Alien Verification for Entitlements
10 Program operated by the United States Department of Homeland Security or
11 an equivalent program designated by the United States Department of
12 Homeland Security.

13 (e) The Legislature enacts this subsection pursuant to the authority
14 provided in 8 U.S.C. 1621(d), as such section existed on January 1, 2016.

15 **Sec. 5.** Section 4-112, Revised Statutes Cumulative Supplement, 2024,
16 is amended to read:

17 ~~4-112~~ (1) For any applicant who is not a United States citizen but
18 who has attested that such applicant is lawfully present in the United
19 States or is an eligible alien as provided in section 4 of this act
20 ~~4-111~~, eligibility for public benefits shall be verified through the
21 Systematic Alien Verification for Entitlements Program operated by the
22 United States Department of Homeland Security or an equivalent program
23 designated by the United States Department of Homeland Security.

24 (2) Until such verification of eligibility is made, such attestation
25 may be presumed to be proof of lawful presence for purposes of sections 1
26 to 6 of this act ~~4-108 to 4-113~~ unless such verification is required
27 before providing the public benefit under another provision of state or
28 federal law.

29 **Sec. 6.** Section 4-113, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 ~~4-113~~ Each state agency which administers any program of public

1 benefits shall provide an annual report not later than January 31 for the
2 prior year to the Governor and the Clerk of the Legislature with respect
3 to compliance with sections 1 to 6 of this act ~~4-108 to 4-113~~. The report
4 submitted to the Clerk of the Legislature shall be submitted
5 electronically. The report shall include, but not be limited to, the
6 total number of applicants for benefits and the number of applicants
7 rejected pursuant to such sections.

8 **Sec. 7.** Section 23-2306, Revised Statutes Cumulative Supplement,
9 2024, is amended to read:

10 23-2306 (1) The membership of the retirement system shall be
11 composed of all persons who are or were employed by member counties and
12 who maintain an account balance with the retirement system.

13 (2) The following employees of member counties are authorized to
14 participate in the retirement system: (a) All permanent full-time
15 employees who have attained the age of eighteen years shall begin
16 participation in the retirement system upon employment and full-time
17 elected officials shall begin participation in the retirement system upon
18 taking office, (b) all permanent part-time employees who have attained
19 the age of eighteen years may exercise the option to begin participation
20 in the retirement system within the first thirty days of employment, and
21 (c) all part-time elected officials may exercise the option to begin
22 participation in the retirement system within thirty days after taking
23 office. An employee who exercises the option to begin participation in
24 the retirement system shall remain in the system until termination or
25 retirement, regardless of any change of status as a permanent or
26 temporary employee.

27 (3)(a) (3) No employee of a member county shall be authorized to
28 participate in the retirement system provided for in the County Employees
29 Retirement Act unless the employee is (i) a United States citizen, (ii)
30 ~~or is~~ lawfully present in the United States, or (iii) an eligible alien
31 as defined in section 1 of this act.

1 (b) The employing member county and the employee shall maintain at
2 least one approved identification document, as defined in section 1 of
3 this act, of the following documents which shall be unexpired, if
4 applicable to the particular document, to demonstrate such United States
5 citizenship, or lawful presence, or eligibility in the United States as
6 of the employee's date of hire. The county or employee shall and produce
7 any such document so maintained upon request of the retirement board or
8 the Nebraska Public Employees Retirement Systems. ÷

9 ~~(a) A state-issued driver's license;~~

10 ~~(b) A state-issued identification card;~~

11 ~~(c) A certified copy of a birth certificate or delayed birth~~
12 ~~certificate issued in any state, territory, or possession of the United~~
13 ~~States;~~

14 ~~(d) A Consular Report of Birth Abroad issued by the United States~~
15 ~~Department of State;~~

16 ~~(e) A United States passport;~~

17 ~~(f) A foreign passport with a United States visa;~~

18 ~~(g) A United States Certificate of Naturalization;~~

19 ~~(h) A United States Certificate of Citizenship;~~

20 ~~(i) A tribal certificate of Native American blood or similar~~
21 ~~document;~~

22 ~~(j) A United States Citizenship and Immigration Services Employment~~
23 ~~Authorization Document, Form I-766;~~

24 ~~(k) A United States Citizenship and Immigration Services Permanent~~
25 ~~Resident Card, Form I-551; or~~

26 ~~(l) Any other document issued by the United States Department of~~
27 ~~Homeland Security or the United States Citizenship and Immigration~~
28 ~~Services granting employment authorization in the United States and~~
29 ~~approved by the retirement board.~~

30 (4)(a) The board may determine that a governmental entity currently
31 participating in the retirement system no longer qualifies, in whole or

1 in part, under section 414(d) of the Internal Revenue Code as a
2 participating employer in a governmental plan.

3 (b)(i) To aid governmental entities in their business decisionmaking
4 process, any governmental entity currently participating in the
5 retirement system contemplating a business transaction that may result in
6 such entity no longer qualifying, in whole or in part, under section
7 414(d) of the Internal Revenue Code may notify the board in writing as
8 soon as reasonably practicable, but no later than one hundred eighty days
9 before the transaction is to occur.

10 (ii) The board when timely notified shall, as soon as is reasonably
11 practicable, obtain from its contracted actuary the cost of any actuarial
12 study necessary to determine the potential funding obligation. The board
13 shall notify the entity of such cost.

14 (iii) If such entity pays the board's contracted actuary pursuant to
15 subdivision (4)(c)(vi) of this section for any actuarial study necessary
16 to determine the potential funding obligation, the board shall, as soon
17 as reasonably practicable following its receipt of the actuarial study,
18 (A) determine whether the entity's contemplated business transaction will
19 cause the entity to no longer qualify under section 414(d) of the
20 Internal Revenue Code, (B) determine whether the contemplated business
21 transaction constitutes a plan termination by the entity, (C) determine
22 the potential funding obligation, (D) determine the administrative costs
23 that will be incurred by the board or the Nebraska Public Employees
24 Retirement Systems in connection with the entity's removal from the
25 retirement system, and (E) notify the entity of such determinations.

26 (iv) Failure to timely notify the board pursuant to subdivision (4)
27 (b)(i) of this section may result in the entity being treated as though
28 the board made a decision pursuant to subdivision (4)(a) of this section.

29 (c) If the board makes a determination pursuant to subdivision (4)
30 (a) of this section, or if the entity engages in the contemplated
31 business transaction reviewed under subdivision (4)(b) of this section

1 that results in the entity no longer qualifying under section 414(d) of
2 the Internal Revenue Code:

3 (i) The board shall notify the entity that it no longer qualifies
4 under section 414(d) of the Internal Revenue Code within ten business
5 days after the determination;

6 (ii) The affected plan members shall be immediately considered fully
7 vested;

8 (iii) The affected plan members shall become inactive within ninety
9 days after the board's determination;

10 (iv) The entity shall pay to the County Employees Retirement Fund an
11 amount equal to any funding obligation;

12 (v) The entity shall pay to the County Employees Cash Balance
13 Retirement Expense Fund an amount equal to any administrative costs
14 incurred by the board or the Nebraska Public Employees Retirement Systems
15 in connection with the entity's removal from the retirement system; and

16 (vi) The entity shall pay directly to the board's contracted actuary
17 an amount equal to the cost of any actuarial study necessary to aid the
18 board in determining the amount of such funding obligation, if not
19 previously paid.

20 (d) For purposes of this subsection:

21 (i) Business transaction means a merger; consolidation; sale of
22 assets, equipment, or facilities; termination of a division, department,
23 section, or subgroup of the entity; or any other business transaction
24 that results in termination of some or all of the entity's workforce; and

25 (ii) Funding obligation means the financial liability of the
26 retirement system to provide benefits for the affected plan members
27 incurred by the retirement system due to the entity's business
28 transaction calculated using the methodology and assumptions recommended
29 by the board's contracted actuary and approved by the board. The
30 methodology and assumptions used must be structured in a way that ensures
31 the entity is financially liable for all the costs of the entity's

1 business transaction, and the retirement system is not financially liable
2 for any of the cost of the entity's business transaction.

3 (e) The board may adopt and promulgate rules and regulations to
4 carry out this subsection including, but not limited to, the methods of
5 notifying the board of pending business transactions, the acceptable
6 methods of payment, and the timing of such payment.

7 (5) Within the first one hundred eighty days of employment, a full-
8 time employee may apply to the board for vesting credit for years of
9 participation in another Nebraska governmental plan, as defined by
10 section 414(d) of the Internal Revenue Code. During the years of
11 participation in the other Nebraska governmental plan, the employee must
12 have been a full-time employee, as defined in the Nebraska governmental
13 plan in which the credit was earned. The board may adopt and promulgate
14 rules and regulations governing the assessment and granting of vesting
15 credit.

16 (6) Any employee who qualifies for membership in the retirement
17 system pursuant to this section may not be disqualified from membership
18 in the retirement system solely because such employee also maintains
19 separate employment which qualifies the employee for membership in
20 another public retirement system, nor may membership in this retirement
21 system disqualify such an employee from membership in another public
22 retirement system solely by reason of separate employment which qualifies
23 such employee for membership in this retirement system.

24 (7) A full-time or part-time employee of a city, village, or
25 township who becomes a county employee pursuant to a merger of services
26 shall receive vesting credit for his or her years of participation in a
27 Nebraska governmental plan, as defined by section 414(d) of the Internal
28 Revenue Code, of the city, village, or township.

29 (8) A full-time or part-time employee of a city, village, fire
30 protection district, or township who becomes a municipal county employee
31 shall receive credit for his or her years of employment with the city,

1 village, fire protection district, or township for purposes of the
2 vesting provisions of this section.

3 (9) A full-time or part-time employee of the state who becomes a
4 county employee pursuant to transfer of assessment function to a county
5 shall not be deemed to have experienced a termination of employment and
6 shall receive vesting credit for his or her years of participation in the
7 State Employees Retirement System of the State of Nebraska.

8 (10) Counties shall ensure that employees authorized to participate
9 in the retirement system pursuant to this section shall enroll and make
10 required contributions to the retirement system immediately upon becoming
11 an employee. Information necessary to determine membership in the
12 retirement system shall be provided by the employer.

13 **Sec. 8.** Section 24-703.01, Revised Statutes Cumulative Supplement,
14 2024, is amended to read:

15 24-703.01 No judge shall be authorized to participate in the
16 retirement system provided for in the Judges Retirement Act unless the
17 judge is a United States citizen or is lawfully present in the United
18 States. The court and the judge shall maintain at least one approved
19 identification document, as defined in section 1 of this act, of the
20 following documents which shall be unexpired, if applicable to the
21 particular document, to demonstrate such ~~United States~~ citizenship or
22 lawful presence ~~in the United States~~ as of the judge's date of hire. The
23 court or judge shall and produce any such document ~~so maintained~~ upon
24 request of the board or the Nebraska Public Employees Retirement
25 Systems. ÷

26 ~~(1) A state-issued driver's license;~~

27 ~~(2) A state-issued identification card;~~

28 ~~(3) A certified copy of a birth certificate or delayed birth~~
29 ~~certificate issued in any state, territory, or possession of the United~~
30 ~~States;~~

31 ~~(4) A Consular Report of Birth Abroad issued by the United States~~

- 1 ~~Department of State;~~
2 ~~(5) A United States passport;~~
3 ~~(6) A foreign passport with a United States visa;~~
4 ~~(7) A United States Certificate of Naturalization;~~
5 ~~(8) A United States Certificate of Citizenship;~~
6 ~~(9) A tribal certificate of Native American blood or similar~~
7 ~~document;~~
8 ~~(10) A United States Citizenship and Immigration Services Employment~~
9 ~~Authorization Document, Form I-766;~~
10 ~~(11) A United States Citizenship and Immigration Services Permanent~~
11 ~~Resident Card, Form I-551; or~~
12 ~~(12) Any other document issued by the United States Department of~~
13 ~~Homeland Security or the United States Citizenship and Immigration~~
14 ~~Services granting employment authorization in the United States and~~
15 ~~approved by the board.~~

16 **Sec. 9.** Section 48-628.04, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 48-628.04 (1) An individual shall be disqualified for unemployment
19 benefits for any week if the services upon which such benefits are based
20 are performed by an alien. This section shall apply unless such alien:

21 (a) Is an individual who was lawfully admitted for permanent
22 residence at the time such services were performed;

23 (b) Was lawfully present for purposes of performing such services;
24 or

25 (c) Was an eligible alien as defined in section 1 of this act; or

26 (d) (e) Was permanently residing in the United States under color of
27 law at the time such services were performed, including an alien who was
28 lawfully present in the United States as a result of the application of
29 section 212(d)(5) of the Immigration and Nationality Act, 8 U.S.C.
30 1182(d)(5).

31 (2) Any data or information required of individuals applying for

1 benefits to determine whether benefits are not payable to them because of
2 their alien status shall be uniformly required from all applicants for
3 benefits. In the case of an individual whose application for benefits
4 would otherwise be approved, no determination that benefits to such
5 individual are not payable because of his or her alien status shall be
6 made except upon a preponderance of the evidence.

7 **Sec. 10.** Section 79-915, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 79-915 (1) Persons residing outside of the United States and engaged
10 temporarily as school employees in the State of Nebraska shall not become
11 members of the retirement system.

12 (2) No school employee shall be authorized to participate in the
13 retirement system provided for in the School Employees Retirement Act
14 unless the employee is (a) a United States citizen (b) ~~or is~~ lawfully
15 present in the United States or (c) an eligible alien as such term is
16 defined in section 1 of this act. The employing public school and the
17 school employee shall maintain at least one approved identification
18 document, as defined in section 1 of this act, ~~of the following documents~~
19 which shall be unexpired, if applicable to the particular document, to
20 demonstrate such United States citizenship, or lawful presence, or
21 eligibility in the United States as of the employee's date of hire. The
22 school or employee shall and produce any such document so maintained upon
23 request of the retirement board or the Nebraska Public Employees
24 Retirement Systems. ÷

25 ~~(a) A state-issued driver's license;~~

26 ~~(b) A state-issued identification card;~~

27 ~~(c) A certified copy of a birth certificate or delayed birth~~
28 ~~certificate issued in any state, territory, or possession of the United~~
29 ~~States;~~

30 ~~(d) A Consular Report of Birth Abroad issued by the United States~~
31 ~~Department of State;~~

- 1 ~~(e) A United States passport;~~
2 ~~(f) A foreign passport with a United States visa;~~
3 ~~(g) A United States Certificate of Naturalization;~~
4 ~~(h) A United States Certificate of Citizenship;~~
5 ~~(i) A tribal certificate of Native American blood or similar~~
6 ~~document;~~
7 ~~(j) A United States Citizenship and Immigration Services Employment~~
8 ~~Authorization Document, Form I-766;~~
9 ~~(k) A United States Citizenship and Immigration Services Permanent~~
10 ~~Resident Card, Form I-551; or~~
11 ~~(l) Any other document issued by the United States Department of~~
12 ~~Homeland Security or the United States Citizenship and Immigration~~
13 ~~Services granting employment authorization in the United States and~~
14 ~~approved by the retirement board.~~

15 (3)(a) The board may determine that a governmental entity currently
16 participating in the retirement system no longer qualifies, in whole or
17 in part, under section 414(d) of the Internal Revenue Code as a
18 participating employer in a governmental plan.

19 (b)(i) To aid governmental entities in their business decisionmaking
20 process, any governmental entity currently participating in the
21 retirement system contemplating a business transaction that may result in
22 such entity no longer qualifying, in whole or in part, under section
23 414(d) of the Internal Revenue Code may notify the board in writing as
24 soon as reasonably practicable, but no later than one hundred eighty days
25 before the transaction is to occur.

26 (ii) The board when timely notified shall, as soon as is reasonably
27 practicable, obtain from its contracted actuary the cost of any actuarial
28 study necessary to determine the potential funding obligation. The board
29 will notify the entity of such cost.

30 (iii) If such entity pays the board's contracted actuary pursuant to
31 subdivision (3)(c)(vi) of this section for any actuarial study necessary

1 to determine the potential funding obligation, the board shall, as soon
2 as reasonably practicable following its receipt of the actuarial study,
3 (A) determine whether the entity's contemplated business transaction will
4 cause the entity to no longer qualify under section 414(d) of the
5 Internal Revenue Code, (B) determine whether the contemplated business
6 transaction constitutes a plan termination by the entity, (C) determine
7 the potential funding obligation, (D) determine the administrative costs
8 that will be incurred by the board or the Nebraska Public Employees
9 Retirement Systems in connection with the entity's removal from the
10 retirement system, and (E) notify the entity of such determinations.

11 (iv) Failure to timely notify the board pursuant to subdivision (3)
12 (b)(i) of this section may result in the entity being treated as though
13 the board made a decision pursuant to subdivision (3)(a) of this section.

14 (c) If the board makes a determination pursuant to subdivision (3)
15 (a) of this section, or if the entity engages in the contemplated
16 business transaction reviewed under subdivision (3)(b) of this section
17 that results in the entity no longer qualifying under section 414(d) of
18 the Internal Revenue Code:

19 (i) The board shall notify the entity that it no longer qualifies
20 under section 414(d) of the Internal Revenue Code within ten business
21 days after the determination;

22 (ii) The affected plan members shall be immediately considered fully
23 vested;

24 (iii) The affected plan members shall become inactive within ninety
25 days after the board's determination;

26 (iv) The entity shall pay to the School Retirement Fund an amount
27 equal to any funding obligation;

28 (v) The entity shall pay to the Expense Fund an amount equal to any
29 administrative costs incurred by the board or the Nebraska Public
30 Employees Retirement Systems in connection with the entity's removal from
31 the retirement system; and

1 (vi) The entity shall pay directly to the board's contracted actuary
2 an amount equal to the cost of any actuarial study necessary to aid the
3 board in determining the amount of such funding obligation, if not
4 previously paid.

5 (d) For purposes of this subsection:

6 (i) Business transaction means a merger; consolidation; sale of
7 assets, equipment, or facilities; termination of a division, department,
8 section, or subgroup of the entity; or any other business transaction
9 that results in termination of some or all of the entity's workforce; and

10 (ii) Funding obligation means the financial liability of the
11 retirement system to provide benefits for the affected plan members
12 incurred by the retirement system due to the entity's business
13 transaction calculated using the methodology and assumptions recommended
14 by the board's contracted actuary and approved by the board. The
15 methodology and assumptions used must be structured in a way that ensures
16 the entity is financially liable for all the costs of the entity's
17 business transaction, and the retirement system is not financially liable
18 for any of the cost of the entity's business transaction.

19 (e) The board may adopt and promulgate rules and regulations to
20 carry out this subsection including, but not limited to, the methods of
21 notifying the board of pending business transactions, the acceptable
22 methods of payment, and the timing of such payment.

23 **Sec. 11.** Section 79-9,118, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 79-9,118 No employee shall be authorized to participate in the
26 retirement system unless the employee is (1) a United States citizen (2)
27 ~~or is lawfully present in the United States or~~ (3) an eligible alien as
28 such term is defined in section 1 of this act. The employing public
29 school and the school employee shall maintain at least one approved
30 identification document, as defined in section 1 of this act, ~~of the~~
31 ~~following~~ documents which shall be unexpired, if applicable to the

1 particular document, to demonstrate such ~~United States~~ citizenship, ~~or~~
2 ~~lawful presence, or eligibility in the United States~~ as of the employee's
3 date of hire. ~~The school or employee shall~~ , ~~and, beginning September 1,~~
4 ~~2024,~~ produce any such document so ~~maintained~~ upon request of the
5 retirement board or the Nebraska Public Employees Retirement Systems. ÷

6 ~~(1) A state-issued driver's license;~~

7 ~~(2) A state-issued identification card;~~

8 ~~(3) A certified copy of a birth certificate or delayed birth~~
9 ~~certificate issued in any state, territory, or possession of the United~~
10 ~~States;~~

11 ~~(4) A Consular Report of Birth Abroad issued by the United States~~
12 ~~Department of State;~~

13 ~~(5) A United States passport;~~

14 ~~(6) A foreign passport with a United States visa;~~

15 ~~(7) A United States Certificate of Naturalization;~~

16 ~~(8) A United States Certificate of Citizenship;~~

17 ~~(9) A tribal certificate of Native American blood or similar~~
18 ~~document;~~

19 ~~(10) A United States Citizenship and Immigration Services Employment~~
20 ~~Authorization Document, Form I-766;~~

21 ~~(11) A United States Citizenship and Immigration Services Permanent~~
22 ~~Resident Card, Form I-551; or~~

23 ~~(12) Any other document issued by the United States Department of~~
24 ~~Homeland Security or the United States Citizenship and Immigration~~
25 ~~Services granting employment authorization in the United States and~~
26 ~~approved (a) until September 1, 2024, by the board of trustees and (b)~~
27 ~~beginning September 1, 2024, by the retirement board.~~

28 **Sec. 12.** Section 81-2016, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 81-2016 (1) Every member of the Nebraska State Patrol who was
31 employed by the State of Nebraska as such, on September 7, 1947, and

1 every person employed as a member of such patrol thereafter, shall be a
2 member of the system, except for those members of the Nebraska State
3 Patrol who elected pursuant to section 60-1304 to remain members of the
4 State Employees Retirement System of the State of Nebraska.

5 ~~(2)(a) (2)~~ No employee shall be authorized to participate in the
6 retirement system provided for in the Nebraska State Patrol Retirement
7 Act unless the employee is a United States citizen or is lawfully present
8 in the United States.

9 ~~(b)~~ The employing state agency and the employee shall maintain at
10 least one approved identification document, as defined in section 1 of
11 this act, of the following documents which shall be unexpired, if
12 applicable to the particular document, to demonstrate such United States
13 citizenship or lawful presence in the United States as of the employee's
14 date of hire. The state agency or employee shall and produce any such
15 document so maintained upon request of the board or the Nebraska Public
16 Employees Retirement Systems. ÷

17 ~~(a) A state-issued driver's license;~~

18 ~~(b) A state-issued identification card;~~

19 ~~(c) A certified copy of a birth certificate or delayed birth~~
20 ~~certificate issued in any state, territory, or possession of the United~~
21 ~~States;~~

22 ~~(d) A Consular Report of Birth Abroad issued by the United States~~
23 ~~Department of State;~~

24 ~~(e) A United States passport;~~

25 ~~(f) A foreign passport with a United States visa;~~

26 ~~(g) A United States Certificate of Naturalization;~~

27 ~~(h) A United States Certificate of Citizenship;~~

28 ~~(i) A tribal certificate of Native American blood or similar~~
29 ~~document;~~

30 ~~(j) A United States Citizenship and Immigration Services Employment~~
31 ~~Authorization Document, Form I-766;~~

1 ~~(k) A United States Citizenship and Immigration Services Permanent~~
2 ~~Resident Card, Form I-551; or~~

3 ~~(l) Any other document issued by the United States Department of~~
4 ~~Homeland Security or the United States Citizenship and Immigration~~
5 ~~Services granting employment authorization in the United States and~~
6 ~~approved by the board.~~

7 (3) Within the first one hundred eighty days of employment, a member
8 may apply to the board for eligibility and vesting credit for years of
9 participation in another Nebraska governmental plan, as defined by
10 section 414(d) of the Internal Revenue Code. During the years of
11 participation in the other Nebraska governmental plan, the employee must
12 have been a full-time employee, as defined in the Nebraska governmental
13 plan in which the credit was earned.

14 (4) Any officer who qualifies for membership pursuant to subsection
15 (1) of this section may not be disqualified from membership in the
16 retirement system solely because such officer also maintains separate
17 employment which qualifies the officer for membership in another public
18 retirement system, nor may membership in this retirement system
19 disqualify such an officer from membership in another public retirement
20 system solely by reason of separate employment which qualifies such
21 officer for membership in this retirement system.

22 (5) Information necessary to determine membership shall be provided
23 by the Nebraska State Patrol.

24 (6) The board may adopt and promulgate rules and regulations
25 governing the assessment and granting of eligibility and vesting credit.

26 **Sec. 13.** Section 84-1307, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 84-1307 (1) The membership of the retirement system shall be
29 composed of all persons who are or were employed by the State of Nebraska
30 and who maintain an account balance with the retirement system.

31 (2) The following employees of the State of Nebraska are authorized

1 to participate in the retirement system: (a) All permanent full-time
2 employees who have attained the age of eighteen years shall begin
3 participation in the retirement system upon employment; and (b) all
4 permanent part-time employees who have attained the age of eighteen years
5 may exercise the option to begin participation in the retirement system
6 within the first thirty days of employment. An employee who exercises the
7 option to begin participation in the retirement system pursuant to this
8 section shall remain in the retirement system until his or her
9 termination of employment or retirement, regardless of any change of
10 status as a permanent or temporary employee.

11 ~~(3)(a) (3)~~ No employee shall be authorized to participate in the
12 retirement system provided for in the State Employees Retirement Act
13 unless the employee is (i) a United States citizen, (ii) or is lawfully
14 present in the United States, or (iii) an eligible alien as defined in
15 section 1 of this act.

16 (b) The employing state agency and the employee shall maintain at
17 least one approved identification document, as defined in section 1 of
18 this act, of the following documents which shall be unexpired, if
19 applicable to the particular document, to demonstrate such United States
20 citizenship, or lawful presence, or eligibility in the United States as
21 of the employee's date of hire. The state agency or employee shall and
22 produce any such document so maintained upon request of the retirement
23 board or the Nebraska Public Employees Retirement Systems. ÷

24 ~~(a) A state-issued driver's license;~~

25 ~~(b) A state-issued identification card;~~

26 ~~(c) A certified copy of a birth certificate or delayed birth~~
27 ~~certificate issued in any state, territory, or possession of the United~~
28 ~~States;~~

29 ~~(d) A Consular Report of Birth Abroad issued by the United States~~
30 ~~Department of State;~~

31 ~~(e) A United States passport;~~

- 1 ~~(f) A foreign passport with a United States visa;~~
- 2 ~~(g) A United States Certificate of Naturalization;~~
- 3 ~~(h) A United States Certificate of Citizenship;~~
- 4 ~~(i) A tribal certificate of Native American blood or similar~~
- 5 ~~document;~~
- 6 ~~(j) A United States Citizenship and Immigration Services Employment~~
- 7 ~~Authorization Document, Form I-766;~~
- 8 ~~(k) A United States Citizenship and Immigration Services Permanent~~
- 9 ~~Resident Card, Form I-551; or~~
- 10 ~~(l) Any other document issued by the United States Department of~~
- 11 ~~Homeland Security or the United States Citizenship and Immigration~~
- 12 ~~Services granting employment authorization in the United States and~~
- 13 ~~approved by the retirement board.~~

14 (4) For purposes of this section, (a) permanent full-time employees
15 includes employees of the Legislature or Legislative Council who work
16 one-half or more of the regularly scheduled hours during each pay period
17 of the legislative session and (b) permanent part-time employees includes
18 employees of the Legislature or Legislative Council who work less than
19 one-half of the regularly scheduled hours during each pay period of the
20 legislative session.

21 (5)(a) Within the first one hundred eighty days of employment, a
22 full-time employee may apply to the board for vesting credit for years of
23 participation in another Nebraska governmental plan, as defined by
24 section 414(d) of the Internal Revenue Code. During the years of
25 participation in the other Nebraska governmental plan, the employee must
26 have been a full-time employee, as defined in the Nebraska governmental
27 plan in which the credit was earned. The board may adopt and promulgate
28 rules and regulations governing the assessment and granting of vesting
29 credit.

30 (b) If the contributory retirement plan or contract let pursuant to
31 section 48-609, as such section existed prior to January 1, 2018, is

1 terminated, employees of the Department of Labor who are active
2 participants in such contributory retirement plan or contract on the date
3 of termination of such plan or contract shall be granted vesting credit
4 for their years of participation in such plan or contract.

5 (6) Any employee who qualifies for membership in the retirement
6 system pursuant to this section may not be disqualified for membership in
7 the retirement system solely because such employee also maintains
8 separate employment which qualifies the employee for membership in
9 another public retirement system, nor may membership in this retirement
10 system disqualify such an employee from membership in another public
11 retirement system solely by reason of separate employment which qualifies
12 such employee for membership in this retirement system.

13 (7) State agencies shall ensure that employees authorized to
14 participate in the retirement system pursuant to this section shall
15 enroll and make required contributions to the retirement system
16 immediately upon becoming an employee. Information necessary to determine
17 membership in the retirement system shall be provided by the employer.

18 **Sec. 14.** Section 84-1504, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 84-1504 (1) The Public Employees Retirement Board, on behalf of the
21 state, may contract with any individual to defer a portion of such
22 individual's compensation or with the Legislative Council to defer any
23 other amount that the Legislative Council agrees to credit to an
24 individual's account pursuant to section 457 of the Internal Revenue
25 Code.

26 (2) The compensation to be deferred at the election of the
27 individual and any other amount credited on behalf of such individual by
28 the Legislative Council shall not exceed the total compensation to be
29 received by the individual from the employer or exceed the limits
30 established by the Internal Revenue Code for such a plan.

31 (3) The deferred compensation program shall serve in addition to but

1 not be a part of any existing retirement or pension system provided for
2 state or county employees or any other benefit program.

3 (4) Any compensation deferred at the election of the individual
4 under such a deferred compensation plan shall continue to be included as
5 regular compensation for the purpose of computing the retirement,
6 pension, or social security contributions made or benefits earned by any
7 employee.

8 (5) Any sum so deferred shall not be included in the computation of
9 any federal or state taxes withheld on behalf of any such individual.

10 (6) The state, the board, the state investment officer, the agency,
11 or the county shall not be responsible for any investment results entered
12 into by the individual in the deferred compensation agreement.

13 (7) Nothing in this section shall in any way limit, restrict, alter,
14 amend, invalidate, or nullify any deferred compensation plan previously
15 instituted by any instrumentality or agency of the State of Nebraska, and
16 any such plan is hereby authorized and approved.

17 (8)(a) (8) No employee of the state or any political subdivision of
18 the state shall be authorized to participate in a deferred compensation
19 plan unless the employee is (i) a United States citizen, (ii) or is
20 lawfully present in the United States, or (iii) an eligible alien as
21 defined in section 1 of this act.

22 (b) The employing state agency or political subdivision of the State
23 of Nebraska and the employee shall maintain at least one approved
24 identification document, as defined in section 1 of this act, of the
25 following documents which shall be unexpired, if applicable to the
26 particular document, to demonstrate such United States citizenship, or
27 lawful presence, or eligibility in the United States as of the employee's
28 date of hire. The state agency, political subdivision, or employee shall
29 and produce any such document so maintained upon request of the Public
30 Employees Retirement Board or the Nebraska Public Employees Retirement
31 Systems. ÷

- 1 ~~(a) A state-issued driver's license;~~
- 2 ~~(b) A state-issued identification card;~~
- 3 ~~(c) A certified copy of a birth certificate or delayed birth~~
4 ~~certificate issued in any state, territory, or possession of the United~~
5 ~~States;~~
- 6 ~~(d) A Consular Report of Birth Abroad issued by the United States~~
7 ~~Department of State;~~
- 8 ~~(e) A United States passport;~~
- 9 ~~(f) A foreign passport with a United States visa;~~
- 10 ~~(g) A United States Certificate of Naturalization;~~
- 11 ~~(h) A United States Certificate of Citizenship;~~
- 12 ~~(i) A tribal certificate of Native American blood or similar~~
13 ~~document;~~
- 14 ~~(j) A United States Citizenship and Immigration Services Employment~~
15 ~~Authorization Document, Form I-766;~~
- 16 ~~(k) A United States Citizenship and Immigration Services Permanent~~
17 ~~Resident Card, Form I-551; or~~
- 18 ~~(l) Any other document issued by the United States Department of~~
19 ~~Homeland Security or the United States Citizenship and Immigration~~
20 ~~Services granting employment authorization in the United States and~~
21 ~~approved by the Public Employees Retirement Board.~~

22 (9) For purposes of this section, individual means (a) any state
23 employee, whether employed on a permanent or temporary basis, full-time
24 or part-time, (b) a person under contract providing services to the state
25 who is not employed by the University of Nebraska or any of the state
26 colleges or community colleges and who has entered into a contract with
27 the state to have compensation deferred prior to August 28, 1999, and (c)
28 any county employee designated as a permanent part-time or full-time
29 employee or elected official whose employer does not offer a deferred
30 compensation plan and who has entered into an agreement pursuant to
31 section 48-1401.

1 **Sec. 15.** Original sections 4-109, 4-110, 4-113, 48-628.04, 79-915,
2 79-9,118, 81-2016, 84-1307, and 84-1504, Reissue Revised Statutes of
3 Nebraska, and sections 4-108, 4-111, 4-112, 23-2306, and 24-703.01,
4 Revised Statutes Cumulative Supplement, 2024, are repealed.