

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 301**

Introduced by Ibach, 44; Juarez, 5.

Read first time January 15, 2025

Committee: Judiciary

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, 81-1401, 81-1410,  
3 81-2016, 84-1307, and 84-1504, Reissue Revised Statutes of Nebraska,  
4 and sections 4-108, 4-111, 4-112, 23-2306, and 24-703.01, Revised  
5 Statutes Cumulative Supplement, 2024; to define terms; to allow  
6 eligible aliens to receive law enforcement officer training and  
7 certification; to authorize such eligible aliens and dependents to  
8 receive public benefits arising from or relating to employment as a  
9 law enforcement officer; to allow such persons to participate in  
10 retirement programs for such law enforcement positions; to change  
11 provisions relating to certain documentation; to eliminate obsolete  
12 provisions; to harmonize provisions; and to repeal the original  
13 sections.

14 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;

29           (3) Law enforcement officer has the same meaning as in section  
30 81-1401; and

31           (4) Public public benefits means any grant, contract, loan,

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

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

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

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

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

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

24 (3)(a) An eligible alien employed as, or training to become, a law  
25 enforcement officer is entitled to any public benefits arising from or  
26 relating to such employment or training.

27 (b) Such public benefits include:

28 (i) Retirement benefits, including pursuant to the County Employees  
29 Retirement Act, the Nebraska State Patrol Retirement Act, the Police  
30 Officers Retirement Act, and the State Employees Retirement Act;

31 (ii) Benefits under the Employment Security Law;

1           (iii) Deferred compensation under section 84-1504;  
2           (iv) Scholarships or financial aid for education, including pursuant  
3 to the First Responder Recruitment and Retention Act; and  
4           (v) Any other public benefit arising from or relating to such  
5 employment or training, such that an eligible alien employed as, or  
6 training to become, a law enforcement officer shall have access to the  
7 same benefits that are available to any other person employed as or  
8 training to become a law enforcement officer.

9           (c) Any public benefits made available to family members or  
10 dependents of persons employed as, or training to become, law enforcement  
11 officers, shall also be made available to family members or dependents of  
12 eligible aliens employed as, or training to become, law enforcement  
13 officers, without regard to the lawful presence of such family members or  
14 dependents.

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

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

18           (i) Redefine or alter what programs constitute a public benefit; or  
19           (ii) Limit or eliminate a person's eligibility for any public  
20 benefit as such eligibility existed prior to the effective date of this  
21 act.

22           (4)(a) ~~(3)~~ No employee of a state agency or political subdivision of  
23 the State of Nebraska shall be authorized to participate in any  
24 retirement system, including, but not limited to, the systems provided  
25 for in the Class V School Employees Retirement Act, the County Employees  
26 Retirement Act, the Judges Retirement Act, the Nebraska State Patrol  
27 Retirement Act, the School Employees Retirement Act, and the State  
28 Employees Retirement Act, unless the employee is (i) a United States  
29 citizen, (ii) or is lawfully present in the United States, or (iii) an  
30 eligible alien employed as a law enforcement officer.

31           (b) The employing state agency or political subdivision of the State

1 ~~of Nebraska and the employee shall maintain at least one approved~~  
2 ~~identification document of the following documents which shall be~~  
3 ~~unexpired, if applicable to the particular document, to demonstrate such~~  
4 ~~United States citizenship, or lawful presence, or eligibility in the~~  
5 ~~United States as of the employee's date of hire. The state agency,~~  
6 ~~political subdivision, or employee shall and produce any such document so~~  
7 ~~maintained upon request of the Public Employees Retirement Board or the~~  
8 ~~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 Public Employees Retirement Board.~~

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

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

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

5           (b) ~~(2)~~ Assistance for health care services and products, not  
6 related to an organ transplant procedure, that are necessary for the  
7 treatment of an emergency medical condition, including emergency labor  
8 and delivery, manifesting itself by acute symptoms of sufficient  
9 severity, including severe pain, such that the absence of immediate  
10 medical attention could reasonably be expected to result in (i) ~~(a)~~  
11 placing the patient's health in serious jeopardy, (ii) ~~(b)~~ serious  
12 impairment to bodily functions, or (iii) ~~(c)~~ serious dysfunction of any  
13 bodily organ or part;

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

15           (d) ~~(4)~~ Public health assistance for immunizations with respect to  
16 diseases and for testing and treatment of symptoms of communicable  
17 diseases, whether or not such symptoms are caused by a communicable  
18 disease; or

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

27           (2) The Legislature finds that unborn children do not have  
28 immigration status and therefor are not within the scope of section 2 of  
29 this act ~~4-108~~. Prenatal care services available pursuant to sections  
30 68-915 and 68-972 to unborn children, whose eligibility is independent of  
31 the mother's eligibility status, shall not be deemed to be tied to the

1 immigration status of the mother and therefor are not included in the  
2 restrictions imposed by section 2 of this act 4-108.

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

5 ~~4-111~~ (1)(a) (1) Verification of lawful presence in the United  
6 States pursuant to section 2 of this act 4-108 requires, in addition to  
7 any requirements imposed by section 2 of this act 4-108, that the  
8 applicant for public benefits attest in a format prescribed by the  
9 Department of Administrative Services that such applicant is a United  
10 States citizen or is lawfully present in the United States.

11 (b) In addition to any requirements imposed by section 2 of this  
12 act, an individual applying for public benefits described in subsection  
13 (3) of section 2 of this act shall attest in a format prescribed by the  
14 Department of Administrative Services that such applicant is an eligible  
15 alien and is employed as, or training to become, a law enforcement  
16 officer.

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

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

26 (b) For purposes of a professional or commercial license, the  
27 Legislature finds that a person not described in subdivision (1)(a)  
28 ~~subsection (1)~~ of this section who submits (i) an unexpired employment  
29 authorization document issued by the United States Department of Homeland  
30 Security, Form I-766, and (ii) documentation issued by the United States  
31 Department of Homeland Security, the United States Citizenship and

1 Immigration Services, or any other federal agency, such as one of the  
2 types of Form I-797 used by the United States Citizenship and Immigration  
3 Services, demonstrating that such person is described in section 202(c)  
4 (2)(B)(i) through (x) of the federal REAL ID Act of 2005, Public Law  
5 109-13, has demonstrated lawful presence pursuant to section 2 of this  
6 act 4-108 and is eligible to obtain such license. Such license shall be  
7 valid only for the period of time during which such person's employment  
8 authorization document is valid. Nothing in this subsection shall affect  
9 the requirements to obtain a professional or commercial license that are  
10 unrelated to the lawful presence requirements demonstrated pursuant to  
11 this subsection.

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

15 (d) Any person who has complied with the requirements of this  
16 subsection shall have his or her employment authorization document  
17 verified through the Systematic Alien Verification for Entitlements  
18 Program operated by the United States Department of Homeland Security or  
19 an equivalent program designated by the United States Department of  
20 Homeland Security.

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

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

25 ~~4-112~~ (1) For any applicant who is not a United States citizen but  
26 who has attested that such applicant is lawfully present in the United  
27 States or is an eligible alien as provided in section 4 of this act  
28 ~~4-111~~, eligibility for public benefits shall be verified through the  
29 Systematic Alien Verification for Entitlements Program operated by the  
30 United States Department of Homeland Security or an equivalent program  
31 designated by the United States Department of Homeland Security.



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

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

8           ~~4-113~~ Each state agency which administers any program of public  
9 benefits shall provide an annual report not later than January 31 for the  
10 prior year to the Governor and the Clerk of the Legislature with respect  
11 to compliance with sections 1 to 6 of this act ~~4-108 to 4-113~~. The report  
12 submitted to the Clerk of the Legislature shall be submitted  
13 electronically. The report shall include, but not be limited to, the  
14 total number of applicants for benefits and the number of applicants  
15 rejected pursuant to such sections.

16           **Sec. 7.** Section 23-2306, Revised Statutes Cumulative Supplement,  
17 2024, is amended to read:

18           23-2306 (1) The membership of the retirement system shall be  
19 composed of all persons who are or were employed by member counties and  
20 who maintain an account balance with the retirement system.

21           (2) The following employees of member counties are authorized to  
22 participate in the retirement system: (a) All permanent full-time  
23 employees who have attained the age of eighteen years shall begin  
24 participation in the retirement system upon employment and full-time  
25 elected officials shall begin participation in the retirement system upon  
26 taking office, (b) all permanent part-time employees who have attained  
27 the age of eighteen years may exercise the option to begin participation  
28 in the retirement system within the first thirty days of employment, and  
29 (c) all part-time elected officials may exercise the option to begin  
30 participation in the retirement system within thirty days after taking  
31 office. An employee who exercises the option to begin participation in

1 the retirement system shall remain in the system until termination or  
2 retirement, regardless of any change of status as a permanent or  
3 temporary employee.

4 ~~(3)(a) (3)~~ No employee of a member county shall be authorized to  
5 participate in the retirement system provided for in the County Employees  
6 Retirement Act unless the employee is (i) a United States citizen, (ii)  
7 ~~or is lawfully present in the United States, or (iii) an eligible alien~~  
8 ~~employed as a law enforcement officer, as such terms are defined in~~  
9 ~~section 1 of this act.~~

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

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

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

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

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

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

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

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

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

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

31 ~~(j) A United States Citizenship and Immigration Services Employment~~

1 ~~Authorization Document, Form I-766;~~

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

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

8 (4)(a) The board may determine that a governmental entity currently  
9 participating in the retirement system no longer qualifies, in whole or  
10 in part, under section 414(d) of the Internal Revenue Code as a  
11 participating employer in a governmental plan.

12 (b)(i) To aid governmental entities in their business decisionmaking  
13 process, any governmental entity currently participating in the  
14 retirement system contemplating a business transaction that may result in  
15 such entity no longer qualifying, in whole or in part, under section  
16 414(d) of the Internal Revenue Code may notify the board in writing as  
17 soon as reasonably practicable, but no later than one hundred eighty days  
18 before the transaction is to occur.

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

23 (iii) If such entity pays the board's contracted actuary pursuant to  
24 subdivision (4)(c)(vi) of this section for any actuarial study necessary  
25 to determine the potential funding obligation, the board shall, as soon  
26 as reasonably practicable following its receipt of the actuarial study,  
27 (A) determine whether the entity's contemplated business transaction will  
28 cause the entity to no longer qualify under section 414(d) of the  
29 Internal Revenue Code, (B) determine whether the contemplated business  
30 transaction constitutes a plan termination by the entity, (C) determine  
31 the potential funding obligation, (D) determine the administrative costs

1 that will be incurred by the board or the Nebraska Public Employees  
2 Retirement Systems in connection with the entity's removal from the  
3 retirement system, and (E) notify the entity of such determinations.

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

7 (c) If the board makes a determination pursuant to subdivision (4)  
8 (a) of this section, or if the entity engages in the contemplated  
9 business transaction reviewed under subdivision (4)(b) of this section  
10 that results in the entity no longer qualifying under section 414(d) of  
11 the Internal Revenue Code:

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

15 (ii) The affected plan members shall be immediately considered fully  
16 vested;

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

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

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

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

29 (d) For purposes of this subsection:

30 (i) Business transaction means a merger; consolidation; sale of  
31 assets, equipment, or facilities; termination of a division, department,

1 section, or subgroup of the entity; or any other business transaction  
2 that results in termination of some or all of the entity's workforce; and

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

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

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

25 (6) Any employee who qualifies for membership in the retirement  
26 system pursuant to this section may not be disqualified from membership  
27 in the retirement system solely because such employee also maintains  
28 separate employment which qualifies the employee for membership in  
29 another public retirement system, nor may membership in this retirement  
30 system disqualify such an employee from membership in another public  
31 retirement system solely by reason of separate employment which qualifies

1 such employee for membership in this retirement system.

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

7 (8) A full-time or part-time employee of a city, village, fire  
8 protection district, or township who becomes a municipal county employee  
9 shall receive credit for his or her years of employment with the city,  
10 village, fire protection district, or township for purposes of the  
11 vesting provisions of this section.

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

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

22 **Sec. 8.** Section 24-703.01, Revised Statutes Cumulative Supplement,  
23 2024, is amended to read:

24 24-703.01 No judge shall be authorized to participate in the  
25 retirement system provided for in the Judges Retirement Act unless the  
26 judge is a United States citizen or is lawfully present in the United  
27 States. The court and the judge shall maintain at least one approved  
28 identification document, as defined in section 1 of this act, of the  
29 following documents which shall be unexpired, if applicable to the  
30 particular document, to demonstrate such ~~United States~~ citizenship or  
31 lawful presence ~~in the United States~~ as of the judge's date of hire. The

1 ~~court or judge shall~~ and produce any such document so ~~maintained~~ upon  
2 request of the board or the Nebraska Public Employees Retirement  
3 Systems. ÷

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

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

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

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

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

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

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

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

15 ~~(9) A tribal certificate of Native American blood or similar~~  
16 ~~document;~~

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

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

21 ~~(12) Any other document issued by the United States Department of~~  
22 ~~Homeland Security or the United States Citizenship and Immigration~~  
23 ~~Services granting employment authorization in the United States and~~  
24 ~~approved by the board.~~

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

27 48-628.04 (1) An individual shall be disqualified for unemployment  
28 benefits for any week if the services upon which such benefits are based  
29 are performed by an alien. This section shall apply unless such alien:

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

1 (b) Was lawfully present for purposes of performing such services;  
2 or

3 (c) Was an eligible alien and was employed as a law enforcement  
4 officer, as such terms are defined in section 1 of this act; or

5 (d) (e) Was permanently residing in the United States under color of  
6 law at the time such services were performed, including an alien who was  
7 lawfully present in the United States as a result of the application of  
8 section 212(d)(5) of the Immigration and Nationality Act, 8 U.S.C.  
9 1182(d)(5).

10 (2) Any data or information required of individuals applying for  
11 benefits to determine whether benefits are not payable to them because of  
12 their alien status shall be uniformly required from all applicants for  
13 benefits. In the case of an individual whose application for benefits  
14 would otherwise be approved, no determination that benefits to such  
15 individual are not payable because of his or her alien status shall be  
16 made except upon a preponderance of the evidence.

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

19 79-915 (1) Persons residing outside of the United States and engaged  
20 temporarily as school employees in the State of Nebraska shall not become  
21 members of the retirement system.

22 (2) No school employee shall be authorized to participate in the  
23 retirement system provided for in the School Employees Retirement Act  
24 unless the employee is a United States citizen or is lawfully present in  
25 the United States. The employing public school and the school employee  
26 shall maintain at least one approved identification document, as defined  
27 in section 1 of this act, of the following documents which shall be  
28 unexpired, if applicable to the particular document, to demonstrate such  
29 United States citizenship or lawful presence in the United States as of  
30 the employee's date of hire. The school or employee shall and produce any  
31 such document so maintained upon request of the 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 retirement board.~~

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

27 (b)(i) To aid governmental entities in their business decisionmaking  
28 process, any governmental entity currently participating in the  
29 retirement system contemplating a business transaction that may result in  
30 such entity no longer qualifying, in whole or in part, under section  
31 414(d) of the Internal Revenue Code may notify the board in writing as

1 soon as reasonably practicable, but no later than one hundred eighty days  
2 before the transaction is to occur.

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

7 (iii) If such entity pays the board's contracted actuary pursuant to  
8 subdivision (3)(c)(vi) of this section for any actuarial study necessary  
9 to determine the potential funding obligation, the board shall, as soon  
10 as reasonably practicable following its receipt of the actuarial study,  
11 (A) determine whether the entity's contemplated business transaction will  
12 cause the entity to no longer qualify under section 414(d) of the  
13 Internal Revenue Code, (B) determine whether the contemplated business  
14 transaction constitutes a plan termination by the entity, (C) determine  
15 the potential funding obligation, (D) determine the administrative costs  
16 that will be incurred by the board or the Nebraska Public Employees  
17 Retirement Systems in connection with the entity's removal from the  
18 retirement system, and (E) notify the entity of such determinations.

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

22 (c) If the board makes a determination pursuant to subdivision (3)  
23 (a) of this section, or if the entity engages in the contemplated  
24 business transaction reviewed under subdivision (3)(b) of this section  
25 that results in the entity no longer qualifying under section 414(d) of  
26 the Internal Revenue Code:

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

30 (ii) The affected plan members shall be immediately considered fully  
31 vested;

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

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

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

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

13 (d) For purposes of this subsection:

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

18 (ii) Funding obligation means the financial liability of the  
19 retirement system to provide benefits for the affected plan members  
20 incurred by the retirement system due to the entity's business  
21 transaction calculated using the methodology and assumptions recommended  
22 by the board's contracted actuary and approved by the board. The  
23 methodology and assumptions used must be structured in a way that ensures  
24 the entity is financially liable for all the costs of the entity's  
25 business transaction, and the retirement system is not financially liable  
26 for any of the cost of the entity's business transaction.

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

31 **Sec. 11.** Section 79-9,118, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 79-9,118 No employee shall be authorized to participate in the  
3 retirement system unless the employee is a United States citizen or is  
4 lawfully present in the United States. The employing public school and  
5 the school employee shall maintain at least one approved identification  
6 document, as defined in section 1 of this act, ~~of the following documents~~  
7 which shall be unexpired, if applicable to the particular document, to  
8 demonstrate such ~~United States~~ citizenship or lawful presence ~~in the~~  
9 ~~United States~~ as of the employee's date of hire. The school or employee  
10 shall , ~~and, beginning September 1, 2024,~~ produce any such document so  
11 ~~maintained~~ upon request of the retirement board or the Nebraska Public  
12 Employees Retirement Systems. ÷

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

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

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

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

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

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

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

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

24 ~~(9) A tribal certificate of Native American blood or similar~~  
25 ~~document;~~

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

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

30 ~~(12) Any other document issued by the United States Department of~~  
31 ~~Homeland Security or the United States Citizenship and Immigration~~

1 ~~Services granting employment authorization in the United States and~~  
2 ~~approved (a) until September 1, 2024, by the board of trustees and (b)~~  
3 ~~beginning September 1, 2024, by the retirement board.~~

4 **Sec. 12.** Section 81-1401, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 81-1401 For purposes of sections 81-1401 to 81-1414.19, unless the  
7 context otherwise requires:

8 (1) Class I railroad means a rail carrier classified as Class I  
9 pursuant to 49 C.F.R. part 1201 1-1;

10 (2) Commission means the Nebraska Commission on Law Enforcement and  
11 Criminal Justice;

12 (3) Council means the Nebraska Police Standards Advisory Council;

13 (4) Director means the director of the Nebraska Law Enforcement  
14 Training Center;

15 (5) Eligible alien has the same meaning as in section 1 of this act;

16 (6) (5) Felony means a crime punishable by imprisonment for a term  
17 of more than one year or a crime committed outside of Nebraska which  
18 would be punishable by imprisonment for a term of more than one year if  
19 committed in Nebraska;

20 (7) (6) Handgun means any firearm with a barrel less than sixteen  
21 inches in length or any firearm designed to be held and fired by the use  
22 of a single hand;

23 (8) (7) Law enforcement agency means the police department or the  
24 town marshal in incorporated municipalities, the office of sheriff in  
25 unincorporated areas, the Nebraska State Patrol, and Class I railroad  
26 police departments;

27 (9)(a) (8)(a) Law enforcement officer means any person who has  
28 successfully completed an entry-level law enforcement certification from  
29 a training academy and who is responsible for the prevention or detection  
30 of crime or the enforcement of the penal, traffic, or highway laws of the  
31 state or any political subdivision of the state for more than one hundred

1 hours per year and is authorized by law to make arrests and includes, but  
2 is not limited to:

3 (i) A full-time or part-time member of the Nebraska State Patrol;

4 (ii) A county sheriff;

5 (iii) A full-time or part-time employee of a county sheriff's  
6 office;

7 (iv) A full-time or part-time employee of a municipal or village  
8 police agency;

9 (v) A full-time or part-time Game and Parks Commission conservation  
10 officer;

11 (vi) A full-time or part-time deputy state sheriff;

12 (vii) A full-time employee of an organized and paid fire department  
13 of any city of the metropolitan class who is an authorized arson  
14 investigator and whose duties consist of determining the cause, origin,  
15 and circumstances of fires or explosions while on duty in the course of  
16 an investigation;

17 (viii) A member of a law enforcement reserve force appointed in  
18 accordance with section 81-1438; or

19 (ix) A full-time Class I railroad police officer;

20 (b) Law enforcement officer includes a noncertified conditional  
21 officer;

22 (c) Law enforcement officer does not include employees of the  
23 Department of Correctional Services, probation officers under the  
24 Nebraska Probation System, parole officers appointed by the Director of  
25 Supervision and Services of the Division of Parole Supervision, or  
26 employees of the Department of Revenue under section 77-366; and

27 (d) Except for a noncertified conditional officer, a law enforcement  
28 officer shall possess a valid law enforcement officer certificate or  
29 diploma, as established by the council, in order to be vested with the  
30 authority of this section;

31 (10) ~~(9)~~ Misdemeanor crime of domestic violence has the same meaning

1 as in section 28-1206;

2 (11) ~~(10)~~ Noncertified conditional officer means a person appointed  
3 pursuant to subsection (6) of section 81-1414;

4 (12) ~~(11)~~ Serious misconduct means improper or illegal actions taken  
5 by a law enforcement officer that have a rational connection with the  
6 person's fitness or capacity to serve as a law enforcement officer and  
7 includes, but is not limited to:

8 (a) Conviction of a felony or misdemeanor crime of domestic  
9 violence;

10 (b) Fabrication of evidence;

11 (c) Repeated substantiated allegations of the use of excessive  
12 force;

13 (d) Acceptance of a bribe;

14 (e) Commission of fraud or perjury; or

15 (f) Sexual assault;

16 (13) ~~(12)~~ Training academy means:

17 (a) The training center; or

18 (b) Another council-approved law enforcement training facility  
19 which:

20 (i) Offers certification training that meets or exceeds the  
21 certification training curriculum of the training center; and

22 (ii) Is operated and maintained by a law enforcement agency or by  
23 multiple law enforcement agencies pursuant to the Interlocal Cooperation  
24 Act;

25 (14) ~~(13)~~ Training center means the Nebraska Law Enforcement  
26 Training Center; and

27 (15) ~~(14)~~ Training school means a public or private institution of  
28 higher education, including the University of Nebraska, the Nebraska  
29 state colleges, and the community colleges of this state, that offers  
30 training in a council-approved pre-certification course.

31 **Sec. 13.** Section 81-1410, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 81-1410 (1) The council shall adopt and promulgate rules and  
3 regulations governing the minimum admission requirements for all training  
4 academies. ~~Until the rules and regulations become effective, the~~  
5 ~~admission requirements existing on July 13, 2000, pertaining to the~~  
6 ~~training center shall be applicable to all training academies, except the~~  
7 ~~Nebraska State Patrol.~~ The rules and regulations shall establish  
8 admission criteria which shall include, but not be limited to, (a)  
9 physical, mental, and emotional fitness and (b) disclosure of any  
10 criminal history. The council may also adopt a priority system for  
11 admission to the training center and the other training academies  
12 conducting certification training for officers not employed by that  
13 training academy's agency.

14 (2) The council may admit an applicant to any training academy for  
15 entry-level law enforcement certification when the applicant meets the  
16 following minimum criteria:

17 (a) The applicant (i) is or will be a citizen of the United States  
18 prior to the completion of certification or (ii) is an eligible alien;

19 (b) The applicant will reach the age of twenty-one years prior to  
20 the completion of the training;

21 (c) The applicant has been fingerprinted and a search has been made  
22 of local, state, and national fingerprint files for disclosure of any  
23 criminal record and the results furnished to the training center;

24 (d) The applicant has a valid motor vehicle operator's or  
25 chauffeur's license;

26 (e) The applicant has vision correctable to 20/30 and has no  
27 evidence of an irreversible disease which will affect the person's sight;

28 (f) The applicant has been pardoned or has never been convicted by  
29 any state or the United States of a crime punishable by imprisonment in a  
30 penitentiary for a term of one year or more or by any foreign government  
31 of a crime which would be punishable by imprisonment for a term of one



1 year or more if committed in Nebraska or has had a conviction for such an  
2 offense overturned or reversed by a court of competent jurisdiction;

3 (g) The applicant possesses good character as determined by a  
4 thorough background investigation;

5 (h) The applicant (i)(A) is a high school graduate or (B) possesses  
6 a general educational development certificate and (ii) is able to read,  
7 write, and understand the English language at the eleventh grade level;

8 (i) The applicant has not been convicted of driving while  
9 intoxicated in the two years immediately preceding admission; and

10 (j) The applicant has been examined by a licensed physician one year  
11 or less prior to admission and has been certified by the physician to  
12 have met the physical requirements, as determined by the council,  
13 necessary to fulfill the responsibilities of a law enforcement officer  
14 and successfully complete the requirements for training.

15 (3) In all cases in which it is necessary to acquire documents or  
16 other information to determine whether or not an applicant meets any of  
17 the requirements of subsection (2) of this section, such copies or other  
18 information shall be supplied by the applicant at his or her own expense.

19 **Sec. 14.** Section 81-2016, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 81-2016 (1) Every member of the Nebraska State Patrol who was  
22 employed by the State of Nebraska as such, on September 7, 1947, and  
23 every person employed as a member of such patrol thereafter, shall be a  
24 member of the system, except for those members of the Nebraska State  
25 Patrol who elected pursuant to section 60-1304 to remain members of the  
26 State Employees Retirement System of the State of Nebraska.

27 (2)(a) ~~(2)~~ No employee shall be authorized to participate in the  
28 retirement system provided for in the Nebraska State Patrol Retirement  
29 Act unless the employee is (i) a United States citizen, (ii) ~~or is~~  
30 lawfully present in the United States, or (iii) an eligible alien  
31 employed as a law enforcement officer, as such terms are defined in

1 section 1 of this act.

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

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

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

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

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

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

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

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

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

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

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

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

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

31 (3) Within the first one hundred eighty days of employment, a member

1 may apply to the board for eligibility and vesting credit for years of  
2 participation in another Nebraska governmental plan, as defined by  
3 section 414(d) of the Internal Revenue Code. During the years of  
4 participation in the other Nebraska governmental plan, the employee must  
5 have been a full-time employee, as defined in the Nebraska governmental  
6 plan in which the credit was earned.

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

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

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

19 **Sec. 15.** Section 84-1307, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 84-1307 (1) The membership of the retirement system shall be  
22 composed of all persons who are or were employed by the State of Nebraska  
23 and who maintain an account balance with the retirement system.

24 (2) The following employees of the State of Nebraska are authorized  
25 to participate in the retirement system: (a) All permanent full-time  
26 employees who have attained the age of eighteen years shall begin  
27 participation in the retirement system upon employment; and (b) all  
28 permanent part-time employees who have attained the age of eighteen years  
29 may exercise the option to begin participation in the retirement system  
30 within the first thirty days of employment. An employee who exercises the  
31 option to begin participation in the retirement system pursuant to this

1 section shall remain in the retirement system until his or her  
2 termination of employment or retirement, regardless of any change of  
3 status as a permanent or temporary employee.

4 ~~(3)(a) (3)~~ No employee shall be authorized to participate in the  
5 retirement system provided for in the State Employees Retirement Act  
6 unless the employee is (i) a United States citizen, (ii) or is lawfully  
7 present in the United States, or (iii) an eligible alien employed as a  
8 law enforcement officer, as such terms are defined in section 1 of this  
9 act.

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

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

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

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

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

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

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

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

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

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

31 ~~(j) A United States Citizenship and Immigration Services Employment~~

1 ~~Authorization Document, Form I-766;~~

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

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

8 (4) For purposes of this section, (a) permanent full-time employees  
9 includes employees of the Legislature or Legislative Council who work  
10 one-half or more of the regularly scheduled hours during each pay period  
11 of the legislative session and (b) permanent part-time employees includes  
12 employees of the Legislature or Legislative Council who work less than  
13 one-half of the regularly scheduled hours during each pay period of the  
14 legislative session.

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

24 (b) If the contributory retirement plan or contract let pursuant to  
25 section 48-609, as such section existed prior to January 1, 2018, is  
26 terminated, employees of the Department of Labor who are active  
27 participants in such contributory retirement plan or contract on the date  
28 of termination of such plan or contract shall be granted vesting credit  
29 for their years of participation in such plan or contract.

30 (6) Any employee who qualifies for membership in the retirement  
31 system pursuant to this section may not be disqualified for membership in

1 the retirement system solely because such employee also maintains  
2 separate employment which qualifies the employee for membership in  
3 another public retirement system, nor may membership in this retirement  
4 system disqualify such an employee from membership in another public  
5 retirement system solely by reason of separate employment which qualifies  
6 such employee for membership in this retirement system.

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

12 **Sec. 16.** Section 84-1504, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 84-1504 (1) The Public Employees Retirement Board, on behalf of the  
15 state, may contract with any individual to defer a portion of such  
16 individual's compensation or with the Legislative Council to defer any  
17 other amount that the Legislative Council agrees to credit to an  
18 individual's account pursuant to section 457 of the Internal Revenue  
19 Code.

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

25 (3) The deferred compensation program shall serve in addition to but  
26 not be a part of any existing retirement or pension system provided for  
27 state or county employees or any other benefit program.

28 (4) Any compensation deferred at the election of the individual  
29 under such a deferred compensation plan shall continue to be included as  
30 regular compensation for the purpose of computing the retirement,  
31 pension, or social security contributions made or benefits earned by any

1 employee.

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

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

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

11 ~~(8)(a) (8)~~ No employee of the state or any political subdivision of  
12 the state shall be authorized to participate in a deferred compensation  
13 plan unless the employee is (i) a United States citizen, (ii) or is  
14 lawfully present in the United States, or (iii) an eligible alien  
15 employed as a law enforcement officer, as such terms are defined in  
16 section 1 of this act.

17 (b) The employing state agency or political subdivision of the State  
18 of Nebraska and the employee 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, or eligibility in the United States as of the employee's  
23 date of hire. The state agency, political subdivision, or employee shall  
24 and produce any such document so maintained upon request of the Public  
25 Employees Retirement Board or the Nebraska Public Employees Retirement  
26 Systems. ÷

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

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

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

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

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

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

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

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

7           ~~(i) A tribal certificate of Native American blood or similar~~  
8     ~~document;~~

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

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

13          ~~(l) Any other document issued by the United States Department of~~  
14    ~~Homeland Security or the United States Citizenship and Immigration~~  
15    ~~Services granting employment authorization in the United States and~~  
16    ~~approved by the Public Employees Retirement Board.~~

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

27          **Sec. 17.** Original sections 4-109, 4-110, 4-113, 48-628.04, 79-915,  
28    79-9,118, 81-1401, 81-1410, 81-2016, 84-1307, and 84-1504, Reissue  
29    Revised Statutes of Nebraska, and sections 4-108, 4-111, 4-112, 23-2306,  
30    and 24-703.01, Revised Statutes Cumulative Supplement, 2024, are  
31    repealed.