

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 897

Introduced by Coordsen, 32

Read first time January 5, 2000

Committee: Business and Labor

A BILL

1 FOR AN ACT relating to employment security taxes; to amend section
2 48-656, Reissue Revised Statutes of Nebraska; to change
3 late penalty provisions; and to repeal the original
4 section.

5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 48-656, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 48-656. (1) If any employer fails to file a report or
4 return required by the commissioner for the determination of
5 combined taxes, the commissioner may make such reports or returns
6 or cause them to be made and determine the combined taxes payable,
7 on the basis of such information as he or she may be able to
8 obtain, and shall collect the combined taxes as determined together
9 with any interest thereon due under section 48-655. The
10 commissioner shall immediately notify the employer of the
11 assessment, in writing, by registered or certified mail, in the
12 usual course, and such assessment shall be final unless the
13 employer protests such assessment within fifteen days after the
14 mailing of the notice. If the employer protests such assessment,
15 the employer shall have an opportunity to be heard by the
16 commissioner upon written request therefor. After the hearing the
17 commissioner shall immediately notify the employer in writing of
18 his or her finding, and the assessment, if any, shall be final upon
19 issuance of such notice.

20 (2) ~~Beginning with the first calendar quarter of 1990,~~
21 ~~any~~ Any employer or any officer or agent of an employer who fails
22 to file a required quarterly combined tax report and wage schedule
23 by the tenth day of the second month following the end of the
24 calendar quarter shall pay a penalty to the commissioner of
25 one-tenth of one percent of the total wages paid during the
26 quarter. ~~7~~ except that the penalty shall not be less than
27 ~~twenty-five nor~~ The penalty shall not be more than two hundred
28 dollars and there shall be no penalty if the calculated amount is

1 less than twenty-five dollars. For good cause shown, the
2 commissioner may waive the penalty in accordance with rules and
3 regulations adopted and promulgated by the commissioner. The
4 commissioner shall remit any penalty collected to the State
5 Treasurer who shall credit it to the pool account of the Employment
6 Security Special Contingent Fund.

7 Sec. 2. Original section 48-656, Reissue Revised
8 Statutes of Nebraska, is repealed.