

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 674**

Introduced by Lathrop, 12; Rogert, 16; White, 8

Read first time January 17, 2007

Committee: Judiciary

A BILL

1 FOR AN ACT relating to labor; to define terms; to prohibit use of  
2 social security numbers by employers as prescribed; and  
3 to provide a penalty.  
4 Be it enacted by the people of the State of Nebraska,

1           Section 1. (1) For purposes of this section:

2           (a) Employer means a person which employs any individual  
3 within this state as an employee;

4           (b) Employee means any individual permitted to work by  
5 an employer pursuant to an employment relationship or who has  
6 contracted to sell the goods of an employer and to be compensated  
7 by commission. Services performed by an individual for an employer  
8 shall be deemed to be employment, unless it is shown that (i)  
9 such individual has been and will continue to be free from control  
10 or direction over the performance of such services, both under  
11 his or her contract of service and in fact, (ii) such service  
12 is either outside the usual course of business for which such  
13 service is performed or such service is performed outside of all  
14 the places of business of the enterprise for which such service  
15 is performed, and (iii) such individual is customarily engaged  
16 in an independently established trade, occupation, profession, or  
17 business. This subdivision is not intended to be a codification of  
18 the common law and shall be considered complete as written; and

19           (c) Person means the state or any individual,  
20 partnership, limited liability company, association, joint-stock  
21 company, trust, corporation, political subdivision, or personal  
22 representative of the estate of a deceased individual, or the  
23 receiver, trustee, or successor thereof.

24           (2) An employer shall only be permitted to use an  
25 employee's social security number for federal or state tax

1 purposes. An employer shall not use a social security number  
2 in lieu of or in addition to an employee identification number.

3 (3) An employer who violates this section is guilty of a  
4 Class V misdemeanor.

5 (4) Evidence of a conviction under this section is  
6 admissible in evidence at a civil trial as evidence of the  
7 employer's negligence.