

AMENDMENTS TO LB720
(Amendments to AM2207)

Introduced by Hansen, M., 26.

1 1. Strike section 10 and insert the following new section:

2 Sec. 57. For purposes of the Key Employer and Jobs Retention Act:

3 (1) Hours worked by part-time employees shall not be considered for
4 purposes of determining the number of full-time employees; and

5 (2) Only full-time employees, as defined and described in section
6 4980H of the Internal Revenue Code of 1986, as amended, and the
7 regulations for such section, shall be included in the calculation of
8 total hours paid.

9 2. On page 3, strike lines 10 through 28 and insert "the number of
10 full-time employees that are employed at the qualified location or
11 locations during a year that are in excess of the number of full-time
12 employees during the base year, not to exceed the number of full-time
13 employees employed at the qualified location or locations during a year
14 who are not base-year employees, who meet the health coverage requirement
15 of subsection (7) of this section, and who are paid wages at a rate equal
16 to at least one hundred fifty percent of the Nebraska statewide average
17 hourly wage for the year of application."; and strike beginning with
18 "lesser" in line 30 through line 31 and insert "number of full-time
19 employees that are employed at the qualified location or locations during
20 a year that are in excess of the number of full-time employees during the
21 base year, not to exceed the number of full-time employees employed at
22 the qualified location or locations during a year who are not base-year
23 employees, who meet the health coverage requirement of subsection (7) of
24 this section, and who are paid wages at a rate equal to at least ninety
25 percent of the Nebraska statewide average hourly wage for the year of
26 application.".

1 3. On page 4, strike lines 1 through 16; and strike beginning with
2 "lesser" in line 18 through line 31 and insert "number of full-time
3 employees that are employed at the qualified location or locations during
4 a year that are in excess of the number of full-time employees during the
5 base year, not to exceed the number of full-time employees employed at
6 the qualified location or locations during a year who are not base-year
7 employees, who meet the health coverage requirement of subsection (7) of
8 this section, and who are paid wages at a rate equal to at least seventy-
9 five percent of the Nebraska statewide average hourly wage for the year
10 of application.".

11 4. On page 5, strike lines 1 through 5; strike beginning with
12 "lesser" in line 7 through line 24 and insert "number of full-time
13 employees that are employed at the qualified location or locations during
14 a year that are in excess of the number of full-time employees during the
15 base year, not to exceed the number of full-time employees employed at
16 the qualified location or locations during a year who are not base-year
17 employees, who meet the health coverage requirement of subsection (7) of
18 this section, and who are paid wages at a rate equal to at least seventy
19 percent of the Nebraska statewide average hourly wage for the year of
20 application."; and strike beginning with "lesser" in line 26 through line
21 31 and insert "number of full-time employees that are employed at the
22 qualified location or locations during a year that are in excess of the
23 number of full-time employees during the base year, not to exceed the
24 number of full-time employees employed at the qualified location or
25 locations during a year who are not base-year employees, who meet the
26 health coverage requirement of subsection (7) of this section, and who
27 are paid wages at a rate equal to at least one hundred percent of the
28 Nebraska statewide average hourly wage for the year of application.".

29 5. On page 6, strike lines 1 through 12; and strike lines 27 through
30 30 and insert the following new subsection:

31 "(8) For purposes of this section:

1 (a) Hours worked by part-time employees shall not be considered for
2 purposes of determining the number of full-time employees; and

3 (b) Only full-time employees, as defined and described in section
4 4980H of the Internal Revenue Code of 1986, as amended, and the
5 regulations for such section, shall be included in the calculation of
6 total hours paid."

7 6. On page 50, lines 18 and 28; page 51, lines 14 and 16; and page
8 52, line 2, strike "equivalent" and insert "full-time".

9 7. On page 71, line 31, strike "11, 15, 19," and insert "10, 14, 18,
10 20, 21, 30, 33, 41, 50, 54, 57, and 61 of this act".

11 8. On page 72, line 1, strike the new matter.

12 9. Renumber the remaining sections and correct internal references
13 accordingly.

14 10. Correct the operative date section so that the section added by
15 this amendment becomes operative on August 1, 2020.