

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 191

FINAL READING

Introduced by Halloran, 33.

Read first time January 09, 2023

Committee: Business and Labor

1 A BILL FOR AN ACT relating to labor; to amend sections 48-145, 48-163,
2 48-164, 48-174, 48-622.02, 48-649.03, 48-650, 48-652, 48-2103,
3 48-2107, and 49-506, Reissue Revised Statutes of Nebraska, and
4 sections 48-101.01, 71-7104, 81-1228, 81-1229, and 81-1231, Revised
5 Statutes Cumulative Supplement, 2022; to adopt the Critical
6 Infrastructure Utility Worker Protection Act; to provide for
7 reimbursement for mental health and resilience training for first
8 responders; to change provisions of the Nebraska Workers'
9 Compensation Act relating to the fund credited with payments from
10 self-insurers, notices for rules and regulations, case progression
11 requirements, and summonses; to change permitted uses of the
12 Nebraska Training and Support Cash Fund; to change provisions of the
13 Employment Security Law regarding voluntary contributions and
14 notices of determination; to eliminate a definition and certain fees
15 under the Contractor Registration Act; to change requirements
16 relating to distribution of session laws and legislative journals;
17 to change provisions and definitions of the Rural Workforce Housing
18 Investment Act relating to grants; to harmonize provisions; to
19 provide operative dates; to provide severability; to repeal the
20 original sections; and to declare an emergency.
21 Be it enacted by the people of the State of Nebraska,

1 Section 1. Sections 1 to 5 of this act shall be known and may be
2 cited as the Critical Infrastructure Utility Worker Protection Act.

3 Sec. 2. For purposes of the Critical Infrastructure Utility Worker
4 Protection Act, unless the context otherwise requires:

5 (1) Civil defense emergency has the same meaning as in section
6 81-829.39;

7 (2) Critical infrastructure utility worker means an essential
8 critical infrastructure worker identified in the Guidance on the
9 Essential Critical Infrastructure Workforce, Version 4.1, as released on
10 August 5, 2021, by the United States Department of Homeland Security
11 Cybersecurity and Infrastructure Security Agency;

12 (3) Disaster has the same meaning as in section 81-829.39;

13 (4) Emergency has the same meaning as in section 81-829.39;

14 (5) Priority access means access at least equal to that provided to
15 hospital and medical personnel, law enforcement personnel, or other
16 emergency responders;

17 (6) Utility means any legal entity, including a political
18 subdivision, that owns or operates a utility system, or any part thereof,
19 in this state; and

20 (7) Utility system means the physical and cyber assets and
21 infrastructure used in providing utility services to wholesale or retail
22 customers. Utility system includes electrical, gas, water, steam, sewage,
23 and telecommunications services.

24 Sec. 3. The purposes of the Critical Infrastructure Utility Worker
25 Protection Act are to:

26 (1) Provide for protection of critical infrastructure utility
27 workers during any civil defense emergency, disaster, or emergency;

28 (2) Provide priority access to personal protective equipment;
29 medical screening, testing, and preventative health services; medical
30 treatment; and the administration of vaccines for critical infrastructure
31 utility workers in the event of an emergency involving a severe threat to

1 human health; and

2 (3) Authorize federal and state financial aid for critical
3 infrastructure utility workers during any civil defense emergency,
4 disaster, or emergency involving a severe threat to human health.

5 Sec. 4. Utilities shall maintain a list of critical infrastructure
6 utility workers by position description without listing individual names.
7 The list shall not be deemed a public record subject to disclosure
8 pursuant to sections 84-712 to 84-712.09, but shall be made available to
9 the Nebraska Emergency Management Agency upon request. The list shall be
10 kept confidential by the agency.

11 Sec. 5. In the event of any civil defense emergency, disaster, or
12 emergency involving a severe threat to human health, the Governor shall:

13 (1) Ensure that critical infrastructure utility workers are provided
14 priority access to personal protective equipment, medical screening,
15 testing, preventive health services, medical treatment, and the
16 administration of vaccines approved by the federal Food and Drug
17 Administration; and

18 (2) Take all necessary measures to provide available federal funding
19 for the adequate protection and care of critical infrastructure utility
20 workers in accordance with federal law and regulations regarding
21 eligibility for such funding.

22 Sec. 6. Section 48-101.01, Revised Statutes Cumulative Supplement,
23 2022, is amended to read:

24 48-101.01 (1) The Legislature finds and declares:

25 (a) The occupations of first responders are recognized as stressful
26 occupations. Only our nation's combat soldiers endure more stress.
27 Similar to military personnel, first responders face unique and uniquely
28 dangerous risks in their sworn mission to keep the public safe. They rely
29 on each other for survival to protect the communities they serve;

30 (b) On any given day, first responders can be called on to make life
31 and death decisions, witness a young child dying with the child's grief-

1 stricken family, make a decision that will affect a community member for
2 the rest of such person's life, or be exposed to a myriad of communicable
3 diseases and known carcinogens;

4 (c) On any given day, first responders protect high-risk individuals
5 from themselves and protect the community from such individuals;

6 (d) First responders are constantly at significant risk of bodily
7 harm or physical assault while they perform their duties;

8 (e) Constant, cumulative exposure to horrific events make first
9 responders uniquely susceptible to the emotional and behavioral impacts
10 of job-related stressors;

11 (f) Trauma-related injuries can become overwhelming and manifest in
12 post-traumatic stress, which may result in substance use disorders and
13 even, tragically, suicide; and

14 (g) It is imperative for society to recognize occupational injuries
15 related to post-traumatic stress and to promptly seek diagnosis and
16 treatment without stigma. This includes recognizing that mental injury
17 and mental illness as a result of trauma is not disordered, but is a
18 normal and natural human response to trauma, the negative effects of
19 which can be ameliorated through diagnosis and effective treatment.

20 (2) Personal injury includes mental injuries and mental illness
21 unaccompanied by physical injury for an employee who is a first
22 responder, frontline state employee, or county correctional officer if
23 such employee:

24 (a) Establishes that the employee's employment conditions causing
25 the mental injury or mental illness were extraordinary and unusual in
26 comparison to the normal conditions of the particular employment; and

27 (b) Establishes, through a mental health professional, the medical
28 causation between the mental injury or mental illness and the employment
29 conditions by medical evidence.

30 (3) The employee bears the burden of establishing the matters
31 described in subsection (2) of this section by a preponderance of the

1 evidence.

2 (4) Until January 1, 2028, a first responder may establish prima
3 facie evidence of a personal injury that is a mental injury or mental
4 illness if the first responder:

5 (a) Presents evidence that the first responder underwent a mental
6 health examination by a mental health professional upon entry into such
7 service or subsequent to such entry and before the onset of the mental
8 injury or mental illness and such examination did not reveal the mental
9 injury or mental illness for which the first responder seeks
10 compensation;

11 (b) Presents testimony or an affidavit from a mental health
12 professional stating the first responder suffers from a mental injury or
13 mental illness caused by one or more events or series of events which
14 cumulatively produced the mental injury or mental illness which brought
15 about the need for medical attention and the interruption of employment;

16 (c) Presents evidence that such events or series of events arose out
17 of and in the course of the first responder's employment; and

18 (d) Presents evidence that, prior to the employment conditions which
19 caused the mental injury or mental illness, the first responder had
20 participated in resilience training and updated the training at least
21 annually thereafter.

22 (5) For purposes of this section, mental injuries and mental illness
23 arising out of and in the course of employment unaccompanied by physical
24 injury are not considered compensable if they result from any event or
25 series of events which are incidental to normal employer and employee
26 relations, including, but not limited to, personnel actions by the
27 employer such as disciplinary actions, work evaluations, transfers,
28 promotions, demotions, salary reviews, or terminations.

29 (6)(a) The Department of Health and Human Services shall provide
30 reimbursement ~~reimburse a first responder~~ for the cost of any of the
31 following to the extent not reimbursed by the first responder's employer:

1 A mental health examination by a mental health professional upon entry
2 into such service or subsequent to such entry and before the onset of a
3 mental injury or mental illness for which compensation is sought; initial
4 resilience training; and annual resilience training not reimbursed by the
5 first responder's employer. The department shall pay reimbursement at a
6 rate determined by the Critical Incident Stress Management Program under
7 section 71-7104. Reimbursement for resilience training shall be subject
8 to the annual limit set by such program under section 71-7104.

9 (b) To obtain reimbursement under this subsection, a first responder
10 shall submit an application to the Department of Health and Human
11 Services on a form and in a manner prescribed by the department.

12 (7) The Department of Health and Human Services shall maintain and
13 annually update records of first responders who have completed annual
14 resilience training.

15 (8) For purposes of this section:

16 (a) County correctional officer means a correctional officer
17 employed by a high-population county whose:

18 (i) Position obligates such employee to maintain order and custody
19 of inmates in a county jail; and

20 (ii) Duties involve regular and direct interaction with high-risk
21 individuals;

22 (b) Custody means:

23 (i) Under the charge or control of a state institution or state
24 agency and includes time spent outside of the state institution or state
25 agency; or

26 (ii) In the custody of a county jail in a high-population county or
27 in the process of being placed in the custody of a county jail in a high-
28 population county;

29 (c) First responder means a sheriff, a deputy sheriff, a police
30 officer, an officer of the Nebraska State Patrol, a volunteer or paid
31 firefighter, or a volunteer or paid individual licensed under a licensure

1 classification in subdivision (1) of section 38-1217 who provides medical
2 care in order to prevent loss of life or aggravation of physiological or
3 psychological illness or injury;

4 (d) Frontline state employee means an employee of the Department of
5 Correctional Services or the Department of Health and Human Services
6 whose duties involve regular and direct interaction with high-risk
7 individuals;

8 (e) High-population county means a county with more than three
9 hundred thousand inhabitants as determined by the most recent federal
10 decennial census or the most recent revised certified count by the United
11 States Bureau of the Census;

12 (f) High-risk individual means an individual in custody for whom
13 violent or physically intimidating behavior is common, including, but not
14 limited to, a committed offender as defined in section 83-170, a patient
15 at a regional center as defined in section 71-911, a juvenile committed
16 to a youth rehabilitation and treatment center, and a person in the
17 custody of a county jail in a high-population county or in the process of
18 being placed in the custody of a county jail in a high-population county;

19 (g) Mental health professional means:

20 (i) A practicing physician licensed to practice medicine in this
21 state under the Medicine and Surgery Practice Act;

22 (ii) A practicing psychologist licensed to engage in the practice of
23 psychology in this state as provided in section 38-3111 or as provided in
24 similar provisions of the Psychology Interjurisdictional Compact;

25 (iii) A person licensed as an independent mental health practitioner
26 under the Mental Health Practice Act; or

27 (iv) A professional counselor who holds a privilege to practice in
28 Nebraska as a professional counselor under the Licensed Professional
29 Counselors Interstate Compact; and

30 (h) Resilience training means training that meets the guidelines
31 established by the Critical Incident Stress Management Program under

1 section 71-7104 and that teaches how to adapt to, manage, and recover
2 from adversity, trauma, tragedy, threats, or significant sources of
3 stress.

4 (9) All other provisions of the Nebraska Workers' Compensation Act
5 apply to this section.

6 Sec. 7. Section 48-145, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 48-145 To secure the payment of compensation under the Nebraska
9 Workers' Compensation Act:

10 (1) Every employer in the occupations described in section 48-106,
11 except the State of Nebraska and any governmental agency created by the
12 state, shall either (a) insure and keep insured its liability under such
13 act in some corporation, association, or organization authorized and
14 licensed to transact the business of workers' compensation insurance in
15 this state, (b) in the case of an employer who is a lessor of one or more
16 commercial vehicles leased to a self-insured motor carrier, be a party to
17 an effective agreement with the self-insured motor carrier under section
18 48-115.02, (c) be a member of a risk management pool authorized and
19 providing group self-insurance of workers' compensation liability
20 pursuant to the Intergovernmental Risk Management Act, or (d) with
21 approval of the Nebraska Workers' Compensation Court, self-insure its
22 workers' compensation liability.

23 An employer seeking approval to self-insure shall make application
24 to the compensation court in the form and manner as the compensation
25 court may prescribe, meet such minimum standards as the compensation
26 court shall adopt and promulgate by rule and regulation, and furnish to
27 the compensation court satisfactory proof of financial ability to pay
28 direct the compensation in the amount and manner when due as provided for
29 in the Nebraska Workers' Compensation Act. Approval is valid for the
30 period prescribed by the compensation court unless earlier revoked
31 pursuant to this subdivision or subsection (1) of section 48-146.02.

1 Notwithstanding subdivision (1)(d) of this section, a professional
2 employer organization shall not be eligible to self-insure its workers'
3 compensation liability. The compensation court may by rule and regulation
4 require the deposit of an acceptable security, indemnity, trust, or bond
5 to secure the payment of compensation liabilities as they are incurred.
6 The agreement or document creating a trust for use under this section
7 shall contain a provision that the trust may only be terminated upon the
8 consent and approval of the compensation court. Any beneficial interest
9 in the trust principal shall be only for the benefit of the past or
10 present employees of the self-insurer and any persons to whom the self-
11 insurer has agreed to pay benefits under subdivision (11) of section
12 48-115 and section 48-115.02. Any limitation on the termination of a
13 trust and all other restrictions on the ownership or transfer of
14 beneficial interest in the trust assets contained in such agreement or
15 document creating the trust shall be enforceable, except that any
16 limitation or restriction shall be enforceable only if authorized and
17 approved by the compensation court and specifically delineated in the
18 agreement or document. The trustee of any trust created to satisfy the
19 requirements of this section may invest the trust assets in the same
20 manner authorized under subdivisions (1)(a) through (i) of section
21 30-3209 for corporate trustees holding retirement or pension funds for
22 the benefit of employees or former employees of cities, villages, school
23 districts, or governmental or political subdivisions, except that the
24 trustee shall not invest trust assets into stocks, bonds, or other
25 obligations of the trustor. If, as a result of such investments, the
26 value of the trust assets is reduced below the acceptable trust amount
27 required by the compensation court, then the trustor shall deposit
28 additional trust assets to account for the shortfall.

29 Notwithstanding any other provision of the Nebraska Workers'
30 Compensation Act, a three-judge panel of the compensation court may,
31 after notice and hearing, revoke approval as a self-insurer if it finds

1 that the financial condition of the self-insurer or the failure of the
2 self-insurer to comply with an obligation under the act poses a serious
3 threat to the public health, safety, or welfare. The Attorney General,
4 when requested by the administrator of the compensation court, may file a
5 motion pursuant to section 48-162.03 for an order directing a self-
6 insurer to appear before a three-judge panel of the compensation court
7 and show cause as to why the panel should not revoke approval as a self-
8 insurer pursuant to this subdivision. The Attorney General shall be
9 considered a party for purposes of such motion. The Attorney General may
10 appear before the three-judge panel and present evidence that the
11 financial condition of the self-insurer or the failure of the self-
12 insurer to comply with an obligation under the act poses a serious threat
13 to the public health, safety, or welfare. The presiding judge shall rule
14 on a motion of the Attorney General pursuant to this subdivision and, if
15 applicable, shall appoint judges of the compensation court to serve on
16 the three-judge panel. The presiding judge shall not serve on such panel.
17 Appeal from a revocation pursuant to this subdivision shall be in
18 accordance with section 48-185. No such appeal shall operate as a
19 supersedeas unless the self-insurer executes to the compensation court a
20 bond with one or more sureties authorized to do business within the State
21 of Nebraska in an amount determined by the three-judge panel to be
22 sufficient to satisfy the obligations of the self-insurer under the act;

23 (2) An approved self-insurer shall furnish to the State Treasurer an
24 annual amount equal to two and one-half percent of the prospective loss
25 costs for like employment but in no event less than twenty-five dollars.
26 Prospective loss costs is defined in section 48-151. The compensation
27 court is the sole judge as to the prospective loss costs that shall be
28 used. All money which a self-insurer is required to pay to the State
29 Treasurer, under this subdivision, shall be computed and tabulated under
30 oath as of January 1 and paid to the State Treasurer immediately
31 thereafter. The compensation court or designee of the compensation court

1 may audit the payroll of a self-insurer at the compensation court's
2 discretion. All money paid by a self-insurer under this subdivision shall
3 be credited to the Compensation Court Cash ~~General~~ Fund;

4 (3) Every employer who fails, neglects, or refuses to comply with
5 the conditions set forth in subdivision (1) or (2) of this section shall
6 be required to respond in damages to an employee for personal injuries,
7 or when personal injuries result in the death of an employee, then to his
8 or her dependents; and

9 (4) Any security, indemnity, trust, or bond provided by a self-
10 insurer pursuant to subdivision (1) of this section shall be deemed a
11 surety for the purposes of the payment of valid claims of the self-
12 insurer's employees and the persons to whom the self-insurer has agreed
13 to pay benefits under the Nebraska Workers' Compensation Act pursuant to
14 subdivision (11) of section 48-115 and section 48-115.02 as generally
15 provided in the act.

16 Sec. 8. Section 48-163, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 48-163 (1) The Nebraska Workers' Compensation Court, by a majority
19 vote of the judges thereof, may adopt and promulgate all reasonable rules
20 and regulations necessary for carrying out the intent and purpose of the
21 Nebraska Workers' Compensation Act, except that rules and regulations
22 relating to the compensation court's adjudicatory function shall become
23 effective only upon approval of the Supreme Court.

24 (2) No rule or regulation to carry out the act shall be adopted and
25 promulgated except after public hearing conducted by a quorum of the
26 compensation court on the question of adopting and promulgating such rule
27 or regulation. Notice of such hearing shall be given at least fourteen
28 ~~thirty~~ days prior thereto by publication in a newspaper having general
29 circulation in the state. Draft copies of all such rules and regulations
30 shall be available to the public at the compensation court at the time of
31 giving notice.

1 (3) The administrator of the compensation court shall establish and
2 maintain a list of subscribers who wish to receive notice of public
3 hearing on the question of adopting and promulgating any rule or
4 regulation and shall provide notice to such subscribers. The
5 administrator shall distribute a current copy of existing rules and
6 regulations and any updates to those rules and regulations once adopted
7 to the State Library and to each county law library or the largest public
8 library in each county.

9 Sec. 9. Section 48-164, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 48-164 The Nebraska Workers' Compensation Court shall regulate and
12 provide the kind and character of notices and the services thereof and,
13 in case of an injury by accident to an employee, the nature and extent of
14 the proofs and evidence and the method of taking and furnishing the same
15 for the establishment of the right to compensation. It shall determine
16 the nature and form or forms of the application of those claiming to be
17 entitled to benefits or compensation and shall regulate the method of
18 making investigations, physical examinations, and inspections and
19 prescribe the time within which adjudications and awards shall be made,
20 ~~except that when a petition for compensation is filed, a hearing shall be~~
21 ~~held within sixty days from the date of the filing thereof and an order~~
22 ~~or award made and entered thereon within thirty days after such hearing.~~
23 Such rules and regulations shall conform to the provisions of the
24 Nebraska Workers' Compensation Act.

25 Sec. 10. Section 48-174, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 48-174 Upon the filing of such petition a summons shall issue and be
28 served upon the adverse party, as in civil causes, together with a copy
29 of the petition. Return of service shall be made within fourteen ~~seven~~
30 days after the date of issue. An acknowledgment on the summons or the
31 voluntary appearance of a defendant is equivalent to service.

1 Sec. 11. Section 48-622.02, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 48-622.02 (1) The Nebraska Training and Support Cash Fund is
4 created. Any money in the fund available for investment shall be invested
5 by the state investment officer pursuant to the Nebraska Capital
6 Expansion Act and the Nebraska State Funds Investment Act. No
7 expenditures shall be made from the Nebraska Training and Support Cash
8 Fund without the written authorization of the Governor upon the
9 recommendation of the commissioner. Any interest earned on money in the
10 State Unemployment Insurance Trust Fund shall be credited to the Nebraska
11 Training and Support Cash Fund.

12 (2) Money in the Nebraska Training and Support Cash Fund shall be
13 used for (a) administrative costs of establishing, assessing, collecting,
14 and maintaining state unemployment insurance tax liability and payments,
15 (b) administrative costs of creating, operating, maintaining, and
16 dissolving the State Unemployment Insurance Trust Fund and the Nebraska
17 Training and Support Cash Fund, (c) support of public and private job
18 training programs designed to train, retrain, or upgrade work skills of
19 existing Nebraska workers of for-profit and not-for-profit businesses,
20 (d) recruitment of workers to Nebraska, (e) training new employees of
21 expanding Nebraska businesses, (f) retention of existing employees of
22 Nebraska businesses, (g) ~~(f)~~ the costs of creating a common web portal
23 for the attraction of businesses and workers to Nebraska, (h) ~~(g)~~
24 developing and conducting labor availability and skills gap studies
25 pursuant to the Sector Partnership Program Act, for which money may be
26 transferred to the Sector Partnership Program Fund as directed by the
27 Legislature, and (i) ~~(h)~~ payment of unemployment insurance benefits if
28 solvency of the state's account in the Unemployment Trust Fund and of the
29 State Unemployment Insurance Trust Fund so require.

30 (3) The Administrative Costs Reserve Account is created within the
31 Nebraska Training and Support Cash Fund. Money shall be allocated from

1 the Nebraska Training and Support Cash Fund to the Administrative Costs
2 Reserve Account in amounts sufficient to pay the anticipated
3 administrative costs identified in subsection (2) of this section.

4 (4) The State Treasurer shall transfer two hundred fifty thousand
5 dollars from the Nebraska Training and Support Cash Fund to the Sector
6 Partnership Program Fund no later than July 15, 2016.

7 Sec. 12. Section 48-649.03, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 48-649.03 (1) Once benefits have been payable from and chargeable to
10 an employer's experience account throughout the preceding four calendar
11 quarters and wages for employment have been paid by the employer in each
12 of the two preceding four-calendar-quarter periods, the employer's
13 combined tax rate shall be calculated according to this section. The
14 combined tax rate shall be based upon the employer's experience rating
15 record and determined from the employer's reserve ratio.

16 (2) The employer's reserve ratio is the percent obtained by dividing
17 (a) the amount by which the employer's contributions credited from the
18 time the employer first or most recently became an employer, whichever
19 date is later, and up to and including September 30 of the year the rate
20 computation is made, plus any part of the employer's contributions due
21 for that year paid on or before October 31 of such year, exceed the
22 employer's benefits charged during the same period, by (b) the employer's
23 average annual taxable payroll for the sixteen-consecutive-calendar-
24 quarter period ending September 30 of the year in which the rate
25 computation is made. For an employer with less than sixteen consecutive
26 calendar quarters of contribution experience, the employer's average
27 taxable payroll shall be determined based upon the four-calendar-quarter
28 periods for which contributions were payable.

29 (3) Each eligible experience rated employer shall be assigned to one
30 of twenty rate categories with a corresponding experience factor as
31 follows:

1	Category	Experience Factor
2	1	0.00
3	2	0.25
4	3	0.40
5	4	0.45
6	5	0.50
7	6	0.60
8	7	0.65
9	8	0.70
10	9	0.80
11	10	0.90
12	11	0.95
13	12	1.00
14	13	1.05
15	14	1.10
16	15	1.20
17	16	1.35
18	17	1.55
19	18	1.80
20	19	2.15
21	20	2.60

22 Eligible experience rated employers shall be assigned to rate
23 categories from highest to lowest according to their experience reserve
24 ratio, with category one assigned to accounts with the highest reserve
25 ratios and category twenty assigned to accounts with the lowest reserve
26 ratios. Each category shall be limited to no more than five percent of
27 the state's total taxable payroll, except that:

28 (a) Any employer with a portion of its taxable wages falling into
29 two consecutive categories shall be assigned to the lower category;

30 (b) No employer with a reserve ratio calculated to five decimal

1 places equal to the similarly calculated reserve ratio of another
2 employer shall be assigned to a higher rate than the employer to which it
3 has the equal reserve ratio; and

4 (c) No employer with a positive experience account balance shall be
5 assigned to category twenty.

6 (4) The state's reserve ratio shall be calculated annually by
7 dividing the amount available to pay benefits in the Unemployment Trust
8 Fund and the State Unemployment Insurance Trust Fund as of September 30,
9 plus any amount of combined tax owed by employers eligible for and
10 electing annual payment status for the four most recent quarters ending
11 on September 30 in accordance with rules and regulations adopted by the
12 commissioner, by the state's total wages from the four calendar quarters
13 ending on September 30. For purposes of this section, total wages means
14 all remuneration paid by an employer in employment. The state's reserve
15 ratio shall be applied to the table in this subsection to determine the
16 yield factor for the upcoming rate year.

17 State's Reserve Ratio	Yield Factor
18 1.45 percent and above	= 0.70
19 1.30 percent up to but not including 1.45	= 0.75
20 1.15 percent up to but not including 1.30	= 0.80
21 1.00 percent up to but not including 1.15	= 0.90
22 0.85 percent up to but not including 1.00	= 1.00
23 0.70 percent up to but not including 0.85	= 1.10
24 0.60 percent up to but not including 0.70	= 1.20
25 0.50 percent up to but not including 0.60	= 1.25
26 0.45 percent up to but not including 0.50	= 1.30
27 0.40 percent up to but not including 0.45	= 1.35
28 0.35 percent up to but not including 0.40	= 1.40
29 0.30 percent up to but not including 0.35	= 1.45
30 Below 0.30 percent	= 1.50

31 The commissioner may adjust the yield factor determined pursuant to

1 the preceding table to a lower scheduled yield factor if the state's
2 reserve ratio is 1.00 percent or greater. Once the yield factor for the
3 upcoming rate year has been determined, it is multiplied by the amount of
4 unemployment benefits paid from combined tax during the four calendar
5 quarters ending September 30 of the preceding year. The resulting figure
6 is the planned yield for the rate year. The planned yield is divided by
7 the total taxable wages for the four calendar quarters ending September
8 30 of the previous year and carried to four decimal places to create the
9 average combined tax rate for the rate year.

10 (5) The average combined tax rate is assigned to rate category
11 twelve as established in subsection (3) of this section. Rates for each
12 of the remaining nineteen categories are determined by multiplying the
13 average combined tax rate by the experience factor associated with each
14 category and carried to four decimal places. Employers who are delinquent
15 in filing their combined tax reports as of October 31 of any year shall
16 be assigned to category twenty for the following calendar year unless the
17 delinquency is corrected prior to December 31 of the year of rate
18 calculation.

19 (6) In addition to required contributions, an employer may make
20 voluntary contributions to the fund to be credited to his or her account.
21 Voluntary contributions by employers may be made up to the amount
22 necessary to qualify for one rate category reduction. Voluntary
23 contributions received after February 28 ~~January 10~~ shall not be used in
24 rate calculations for the same calendar year.

25 (7) As used in sections 48-648 to 48-654, the term payroll means the
26 total amount of wages during a calendar year, except as otherwise
27 provided in section 48-654, by which the combined tax was measured.

28 Sec. 13. Section 48-650, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 48-650 (1) The commissioner shall determine the rate of combined
31 tax applicable to each employer pursuant to sections 48-649 to 48-649.04

1 and may determine, at any time during the year, whether services
2 performed by an individual were employment or for an employer.

3 (2) Notice of a determination of liability or combined tax rate
4 shall be promptly given to the employer by electronic notice or by
5 mailing such notice to the employer's last-known address or the address
6 of a representative designated in writing by the employer. The address of
7 record of an employer on the operative date of this section shall
8 continue to be the address of record of such employer unless changed by
9 the employer. An employer that becomes subject to the Employment Security
10 Law on or after the operative date of this section shall designate its
11 preferred method of contact and designated representative, if any, at the
12 time of its initial registration. An employer may change its election at
13 any time.

14 (3) Any such determination under subsection (1) of this section
15 shall become conclusive and binding upon the employer unless, within
16 thirty days after receiving the prompt mailing of notice thereof to his
17 or her last known address or in the absence of mailing within thirty days
18 after the delivery of such notice, the employer files an appeal with the
19 department in accordance with rules and regulations adopted and
20 promulgated by the commissioner. No employer shall have standing, in any
21 proceeding involving his or her combined tax rate or combined tax
22 liability, to contest the chargeability to his or her account of any
23 benefits paid in accordance with a determination, redetermination, or
24 decision pursuant to sections 48-629 to 48-644 except upon the ground
25 that the services on the basis of which such benefits were found to be
26 chargeable did not constitute services performed in employment for him or
27 her and only in the event that he or she was not a party to such
28 determination, redetermination, or decision or to any other proceedings
29 under the Employment Security Law in which the character of such services
30 was determined. A full and complete record shall be kept of all
31 proceedings in connection with such hearing. All testimony at any such

1 hearing shall be recorded but need not be transcribed unless there is a
2 further appeal. The employer shall be promptly notified of a hearing
3 officer's decision which shall become final unless the employer or the
4 commissioner appeals within thirty days after the date of service of the
5 decision of the hearing officer. The appeal shall otherwise be governed
6 by the Administrative Procedure Act.

7 Sec. 14. Section 48-652, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 48-652 (1)(a) A separate experience account shall be established for
10 each employer who is liable for payment of combined tax. Whenever and
11 wherever in the Employment Security Law the terms reserve account or
12 experience account are used, unless the context clearly indicates
13 otherwise, such terms shall be deemed interchangeable and synonymous and
14 reference to either of such accounts shall refer to and also include the
15 other.

16 (b) A separate reimbursement account shall be established for each
17 employer who is liable for payments in lieu of contributions. All
18 benefits paid with respect to service in employment for such employer
19 shall be charged to his or her reimbursement account, and such employer
20 shall be billed for and shall be liable for the payment of the amount
21 charged when billed by the commissioner. Payments in lieu of
22 contributions received by the commissioner on behalf of each such
23 employer shall be credited to such employer's reimbursement account, and
24 two or more employers who are liable for payments in lieu of
25 contributions may jointly apply to the commissioner for establishment of
26 a group account for the purpose of sharing the cost of benefits paid that
27 are attributable to service in the employ of such employers. The
28 commissioner shall adopt and promulgate such rules and regulations as he
29 or she deems necessary with respect to applications for establishment,
30 maintenance, and termination of group accounts authorized by this
31 subdivision.

1 (2) All contributions paid by an employer shall be credited to the
2 experience account of such employer. State unemployment insurance tax
3 payments shall not be credited to the experience account of each
4 employer. Partial payments of combined tax shall be credited so that at
5 least eighty percent of the combined tax payment excluding interest and
6 penalty is credited first to contributions due. Contributions with
7 respect to prior years which are received on or before January 31 of any
8 year shall be considered as having been paid at the beginning of the
9 calendar year. All voluntary contributions which are received on or
10 before February 28 ~~January 10~~ of any year shall be considered as having
11 been paid at the beginning of the calendar year.

12 (3)(a) Each experience account shall be charged only for benefits
13 based upon wages paid by such employer. No benefits shall be charged to
14 the experience account of any employer if:

15 (i) Such benefits were paid on the basis of a period of employment
16 from which the claimant (A) left work voluntarily without good cause, (B)
17 left work voluntarily due to a nonwork-connected illness or injury, (C)
18 left work voluntarily with good cause to escape abuse as defined in
19 section 42-903 between household members as provided in subdivision (1)
20 of section 48-628.13, (D) left work from which he or she was discharged
21 for misconduct connected with his or her work, (E) left work voluntarily
22 and is entitled to unemployment benefits without disqualification in
23 accordance with subdivision (3), (5), or (11) of section 48-628.13, or
24 (F) was involuntarily separated from employment and such benefits were
25 paid pursuant to section 48-628.17; and

26 (ii) The employer has filed timely notice of the facts on which such
27 exemption is claimed in accordance with rules and regulations adopted and
28 promulgated by the commissioner.

29 (b) No benefits shall be charged to the experience account of any
30 employer if such benefits were paid during a week when the individual was
31 participating in training approved under section 236(a)(1) of the federal

1 Trade Act of 1974, 19 U.S.C. 2296(a)(1).

2 (c) Each reimbursement account shall be charged only for benefits
3 paid that were based upon wages paid by such employer in the base period
4 that were wages for insured work solely by reason of section 48-627.01.

5 (d) Benefits paid to an eligible individual shall be charged against
6 the account of his or her most recent employers within his or her base
7 period against whose accounts the maximum charges hereunder have not
8 previously been made in the inverse chronological order in which the
9 employment of such individual occurred. The maximum amount so charged
10 against the account of any employer, other than an employer for which
11 services in employment as provided in subdivision (4)(a) of section
12 48-604 are performed, shall not exceed the total benefit amount to which
13 such individual was entitled as set out in section 48-626 with respect to
14 base period wages of such individual paid by such employer plus one-half
15 the amount of extended benefits paid to such eligible individual with
16 respect to base period wages of such individual paid by such employer.
17 The commissioner shall adopt and promulgate rules and regulations
18 determining the manner in which benefits shall be charged against the
19 account of several employers for whom an individual performed employment
20 during the same quarter or during the same base period.

21 (4)(a) An employer's experience account shall be terminated one
22 calendar year after such employer has ceased to be subject to the
23 Employment Security Law, except that if the commissioner finds that an
24 employer's business is closed solely because one or more of the owners,
25 officers, partners, or limited liability company members or the majority
26 stockholder entered the armed forces of the United States, or of any of
27 its allies, such employer's account shall not be terminated and, if the
28 business is resumed within two years after the discharge or release from
29 active duty in the armed forces of such person or persons, the employer's
30 experience account shall be deemed to have been continuous throughout
31 such period.

1 (b) An experience account terminated pursuant to this subsection
2 shall be reinstated if:

3 (i) The employer becomes subject again to the Employment Security
4 Law within one calendar year after termination of such experience
5 account;

6 (ii) The employer makes a written application for reinstatement of
7 such experience account to the commissioner within two calendar years
8 after termination of such experience account; and

9 (iii) The commissioner finds that the employer is operating
10 substantially the same business as prior to the termination of such
11 experience account.

12 (5) All money in the Unemployment Compensation Fund shall be kept
13 mingled and undivided. In no case shall the payment of benefits to an
14 individual be denied or withheld because the experience account of any
15 employer does not have a total of contributions paid in excess of
16 benefits charged to such experience account.

17 (6)(a) For benefit years beginning before September 3, 2017, if an
18 individual's base period wage credits represent part-time employment for
19 a contributory employer and the contributory employer continues to employ
20 the individual to the same extent as during the base period, then the
21 contributory employer's experience account shall not be charged if the
22 contributory employer has filed timely notice of the facts on which such
23 exemption is claimed in accordance with rules and regulations adopted and
24 promulgated by the commissioner.

25 (b) For benefit years beginning on or after September 3, 2017, if an
26 individual's base period wage credits represent part-time employment for
27 an employer and the employer continues to employ the individual to the
28 same extent as during the base period, then the employer's experience
29 account, in the case of a contributory employer, or the employer's
30 reimbursement account, in the case of a reimbursable employer, shall not
31 be charged if the employer has filed timely notice of the facts on which

1 such exemption is claimed in accordance with rules and regulations
2 prescribed by the commissioner.

3 (7) If a contributory employer responds to the department's request
4 for information within the time period set forth in subsection (1) of
5 section 48-632 and provides accurate information as known to the employer
6 at the time of the response, the employer's experience account shall not
7 be charged if the individual's separation from employment is voluntary
8 and without good cause as determined under section 48-628.12.

9 Sec. 15. Section 48-2103, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 48-2103 For purposes of the Contractor Registration Act:

12 (1) Commissioner means the Commissioner of Labor;

13 (2) Construction means work on real property and annexations,
14 including new work, additions, alterations, reconstruction,
15 installations, and repairs performed at one or more different sites which
16 may be dispersed geographically;

17 (3) Contractor means an individual, firm, partnership, limited
18 liability company, corporation, or other association of persons engaged
19 in the business of the construction, alteration, repairing, dismantling,
20 or demolition of buildings, roads, bridges, viaducts, sewers, water and
21 gas mains, streets, disposal plants, water filters, tanks and towers,
22 airports, dams, levees and canals, water wells, pipelines, transmission
23 and power lines, and every other type of structure, project, development,
24 or improvement within the definition of real property and personal
25 property, including such construction, repairing, or alteration of such
26 property to be held either for sale or rental. Contractor also includes
27 any subcontractor engaged in the business of such activities and any
28 person who is providing or arranging for labor for such activities,
29 either as an employee or as an independent contractor, for any contractor
30 or person;

31 (4) Department means the Department of Labor; and

1 ~~(5) Nonresident contractor means a contractor who neither is~~
2 ~~domiciled in nor maintains a permanent place of business in this state or~~
3 ~~who, being so domiciled or maintaining such permanent place of residence,~~
4 ~~spends in the aggregate less than six months of the year in this state;~~
5 ~~and~~

6 (5) ~~(6)~~ Working days means Mondays through Fridays but does not
7 include Saturdays, Sundays, or federal or state holidays. In computing
8 fifteen working days, the day of receipt of any notice is not included
9 and the last day of the fifteen working days is included.

10 Sec. 16. Section 48-2107, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 48-2107 (1) Each application or renewal under section 48-2105 shall
13 be signed by the applicant and accompanied by a fee not to exceed forty
14 dollars. The commissioner may adopt and promulgate rules and regulations
15 to establish the criteria for acceptability of filing documents and
16 making payments electronically. The criteria may include requirements for
17 electronic signatures. The commissioner may refuse to accept any
18 electronic filings or payments that do not meet the criteria established.
19 The fee shall not be required when an amendment to an application is
20 submitted. The commissioner shall remit the fees collected under this
21 subsection to the State Treasurer for credit to the Contractor and
22 Professional Employer Organization Registration Cash Fund.

23 (2) A contractor shall not be required to pay the fee under
24 subsection (1) of this section if (a) the contractor is self-employed and
25 does not pay more than three thousand dollars annually to employ other
26 persons in the business and the application contains a statement made
27 under oath or equivalent affirmation setting forth such information or
28 (b) the contractor only engages in the construction of water wells or
29 installation of septic systems. At any time that a contractor no longer
30 qualifies for exemption from the fee, the fee shall be paid to the
31 department. Any false statement made under subdivision (2)(a) of this

1 section shall be a violation of section 28-915.01.

2 ~~(3) The commissioner shall charge an additional fee of twenty five~~
3 ~~dollars for the registration of each nonresident contractor and a fee of~~
4 ~~twenty-five dollars for the registration of each contract to which a~~
5 ~~nonresident contractor is a party if the total contract price or~~
6 ~~compensation to be received is more than ten thousand dollars. The~~
7 ~~commissioner shall remit the fees collected under this subsection to the~~
8 ~~State Treasurer for credit to the General Fund.~~

9 Sec. 17. Section 49-506, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 49-506 After the Secretary of State has made the distribution
12 provided by section 49-503, he or she shall deliver additional copies of
13 the session laws and the journal of the Legislature pursuant to this
14 section in print or electronic format as he or she determines, upon
15 recommendation by the Clerk of the Legislature and approval of the
16 Executive Board of the Legislative Council.

17 One copy of the session laws shall be delivered to the Lieutenant
18 Governor, the State Treasurer, the Auditor of Public Accounts, the
19 Reporter of the Supreme Court and Court of Appeals, the State Court
20 Administrator, the State Fire Marshal, the Department of Administrative
21 Services, the Department of Agriculture, the Department of Banking and
22 Finance, the State Department of Education, the Department of Environment
23 and Energy, the Department of Insurance, the Department of Labor, the
24 Department of Motor Vehicles, the Department of Revenue, the Department
25 of Transportation, the Department of Veterans' Affairs, the Department of
26 Natural Resources, the Military Department, the Nebraska State Patrol,
27 the Nebraska Commission on Law Enforcement and Criminal Justice, each of
28 the Nebraska state colleges, the Game and Parks Commission, the Nebraska
29 Library Commission, the Nebraska Liquor Control Commission, the Nebraska
30 Accountability and Disclosure Commission, the Public Service Commission,
31 the State Real Estate Commission, the Nebraska State Historical Society,

1 the Public Employees Retirement Board, the Risk Manager, the Legislative
2 Fiscal Analyst, the Public Counsel, the materiel division of the
3 Department of Administrative Services, the State Records Administrator,
4 the budget division of the Department of Administrative Services, the Tax
5 Equalization and Review Commission, the inmate library at all state penal
6 and correctional institutions, the Commission on Public Advocacy, and the
7 Library of Congress; two copies to the Governor, the Secretary of State,
8 ~~the Nebraska Workers' Compensation Court,~~ the Commission of Industrial
9 Relations, and the Coordinating Commission for Postsecondary Education,
10 one of which shall be for use by the community colleges; three copies to
11 the Department of Health and Human Services; four copies to the Nebraska
12 Publications Clearinghouse; five copies to the Attorney General; nine
13 copies to the Revisor of Statutes; sixteen copies to the Supreme Court
14 and the Legislative Council; and thirty-five copies to the University of
15 Nebraska College of Law.

16 One copy of the journal of the Legislature shall be delivered to the
17 Governor, the Lieutenant Governor, the State Treasurer, the Auditor of
18 Public Accounts, the Reporter of the Supreme Court and Court of Appeals,
19 the State Court Administrator, the Nebraska State Historical Society, the
20 Legislative Fiscal Analyst, the Tax Equalization and Review Commission,
21 the Commission on Public Advocacy, and the Library of Congress; two
22 copies to the Secretary of State, and the Commission of Industrial
23 Relations; ~~and the Nebraska Workers' Compensation Court;~~ four copies to
24 the Nebraska Publications Clearinghouse; five copies to the Attorney
25 General and the Revisor of Statutes; eight copies to the Clerk of the
26 Legislature; thirteen copies to the Supreme Court and the Legislative
27 Council; and thirty-five copies to the University of Nebraska College of
28 Law. The remaining copies shall be delivered to the State Librarian who
29 shall use the same, so far as required for exchange purposes, in building
30 up the State Library and in the manner specified in sections 49-507 to
31 49-509.

1 Sec. 18. Section 71-7104, Revised Statutes Cumulative Supplement,
2 2022, is amended to read:

3 71-7104 There is hereby created the Critical Incident Stress
4 Management Program. The focus of the program shall be to minimize the
5 harmful effects of critical incident stress for emergency service
6 personnel, with a high priority on confidentiality and respect for the
7 individuals involved. The program shall:

8 (1) Provide a stress management session to emergency service
9 personnel who appropriately request such assistance in an effort to
10 address critical incident stress;

11 (2) Assist in providing the emotional and educational support
12 necessary to ensure optimal functioning of emergency service personnel;

13 (3) Conduct preincident educational programs to acquaint emergency
14 service personnel with stress management techniques;

15 (4) Promote interagency cooperation;

16 (5) Provide an organized statewide response to the emotional needs
17 of emergency service personnel impacted by critical incidents;

18 (6) Develop guidelines for resilience training for first responders
19 under section 48-101.01;

20 (7) Set reimbursement rates for mental health examinations and
21 resilience training under section 48-101.01; and

22 (8) Set an annual limit on the hours or quantity of resilience
23 training for which reimbursement is required under section 48-101.01.

24 Sec. 19. Section 81-1228, Revised Statutes Cumulative Supplement,
25 2022, is amended to read:

26 81-1228 For purposes of the Rural Workforce Housing Investment Act:

27 (1) Department means the Department of Economic Development;

28 (2) Director means the Director of Economic Development;

29 (3) Eligible activities of a nonprofit development organization
30 means:

31 (a) New construction of owner-occupied or rental housing in a

1 community with demonstrated workforce housing needs;

2 (b) Substantial repair or rehabilitation of dilapidated housing
3 stock;~~or~~

4 (c) Upper-story housing development; or

5 (d) Extension of sewer or water service in support of workforce
6 housing;

7 (4) HOME funds means funds awarded as formula grants under the HOME
8 Investment Partnerships Program administered by the United States
9 Department of Housing and Urban Development;

10 (5) Matching funds means dollars contributed by individuals,
11 businesses, foundations, local, regional, and statewide political
12 subdivisions, or other nonprofit organizations to a workforce housing
13 investment fund administered by a nonprofit development organization;

14 (6) Nonprofit development organization means a local, regional, or
15 statewide nonprofit development organization approved by the director;

16 (7) Qualified activities include, but are not limited to, purchase
17 and rental guarantees, loan guarantees, loan participations, and other
18 credit enhancements or any other form of assistance designed to reduce
19 the cost of workforce housing related to eligible activities of the
20 nonprofit development organization;

21 (8) Qualified investment means a cash investment in a workforce
22 housing investment fund administered by a nonprofit development
23 organization;

24 (9) Rural community means any municipality in a county with a
25 population of fewer than one hundred thousand inhabitants as determined
26 by the most recent federal decennial census;

27 (10) Workforce housing means:

28 (a) Housing that meets the needs of today's working families;

29 (b) Housing that is attractive to new residents considering
30 relocation to a rural community;

31 (c) Owner-occupied housing units that cost not more than three

1 hundred twenty-five thousand dollars to construct or rental housing units
2 that cost not more than two hundred fifty thousand dollars per unit to
3 construct. For purposes of this subdivision (c), housing unit costs shall
4 be updated annually by the department based upon the most recent increase
5 or decrease in the Producer Price Index for all commodities, published by
6 the United States Department of Labor, Bureau of Labor Statistics;

7 (d) Owner-occupied and rental housing units for which the cost to
8 substantially rehabilitate exceeds fifty percent of a unit's assessed
9 value;

10 (e) Upper-story housing; and

11 (f) Housing units that do ~~does~~ not receive federal or state low-
12 income housing tax credits, community development block grants, HOME
13 funds, or funds from the National Housing Trust Fund, which would impose
14 individual or household income limitations or restrictions on such
15 housing units, or funding ~~or funds~~ from the Affordable Housing Trust Fund
16 restricting the level of individual or household income to anything less
17 than one hundred percent of area median income as calculated by the
18 United States Department of Housing and Urban Development; and

19 (11) Workforce housing investment fund means a fund that has been
20 created by a nonprofit development organization and certified by the
21 director to encourage development of workforce housing in rural
22 communities.

23 Sec. 20. Section 81-1229, Revised Statutes Cumulative Supplement,
24 2022, is amended to read:

25 81-1229 (1) The director shall establish a workforce housing grant
26 program to foster and support the development of workforce housing in
27 rural communities.

28 (2) A nonprofit development organization may apply to the director
29 for approval of a workforce housing grant for a workforce housing
30 investment fund. The application shall be in a form and manner prescribed
31 by the director. Through fiscal year 2026-27, grants shall be awarded by

1 the director on a competitive basis until grant funds are no longer
2 available. A nonprofit development organization may apply for more than
3 one grant, subject to the following limits:

4 (a) The maximum amount of grant funds awarded to any one nonprofit
5 development organization over a two-year period shall not exceed five
6 million dollars; and

7 (b) The maximum amount of grant funds awarded to any one nonprofit
8 development organization for all program years shall not exceed an
9 aggregate limit determined by the department at the discretion of the
10 director ~~Grant maximums shall not exceed one million dollars to any one~~
11 ~~nonprofit development organization over a two-year period, with the~~
12 ~~cumulative amount for any single grantee to be determined by the~~
13 ~~department at the discretion of the director.~~

14 (3) An applicant shall provide matching funds of at least one-half
15 of the amount of workforce housing grant funds awarded. Unallocated
16 workforce housing grant funds held by the department shall be rolled to
17 the next program year.

18 (4) ~~(3)~~ Grants shall be awarded based upon:

19 (a) A demonstrated and ongoing housing need as identified by a
20 recent housing study;

21 (b) A community or region that has a low unemployment rate and is
22 having difficulty attracting workers and filling employment positions;

23 (c) A community or region that exhibits a demonstrated commitment to
24 growing its housing stock;

25 (d) Projects that can reasonably be ready for occupancy in a period
26 of twenty-four months; and

27 (e) A demonstrated ability to grow and manage a workforce housing
28 investment fund.

29 (5) ~~(4)~~ A nonprofit development organization shall:

30 (a) Invest or intend to invest in workforce housing eligible
31 activities;

1 (b) Use any fees, interest, loan repayments, or other funds it
2 received as a result of the administration of the grant to support
3 qualified activities; and

4 (c) Have an active board of directors with expertise in development,
5 construction, and finance that meets at least quarterly to approve all
6 qualified investments made by the nonprofit development organization. A
7 nonprofit development organization shall have a formal plan and proven
8 expertise to invest unused workforce housing investment fund balances and
9 shall have an annual review of all financial records conducted by an
10 independent certified public accountant.

11 Sec. 21. Section 81-1231, Revised Statutes Cumulative Supplement,
12 2022, is amended to read:

13 81-1231 (1) Each nonprofit development organization shall submit an
14 annual report to the director to be included as a part of the
15 department's annual status report required under section 81-1201.11. The
16 report shall certify that the nonprofit development organization meets
17 the requirements of the Rural Workforce Housing Investment Act and shall
18 include a breakdown of program activities.

19 (2) The annual report shall include, but not necessarily be limited
20 to:

21 (a) The name and geographical location of the reporting nonprofit
22 development organization;

23 (b) The number, amount, and type of workforce housing investment
24 funds invested in qualified activities;

25 (c) The number, geographical location, type, and amount of
26 investments made;

27 (d) A summary of matching funds and where such matching funds were
28 generated; and

29 (e) The results of the annual review of all financial records
30 required under subsection (5) ~~(4)~~ of section 81-1229.

31 (3) If a nonprofit development organization ceases administration of

1 a workforce housing investment fund, it shall file a final report with
2 the director in a form and manner required by the director. Before July
3 1, 2027, any unallocated grant funds shall be returned to the department
4 for credit to the Rural Workforce Housing Investment Fund. On and after
5 July 1, 2027, any unallocated grant funds shall be returned to the
6 department for transfer to the General Fund.

7 (4) If a nonprofit development organization fails to file a complete
8 annual report by February 15, the director may, in his or her discretion,
9 impose a civil penalty of not more than five thousand dollars for such
10 violation. All money collected by the department pursuant to this
11 subsection shall be remitted to the State Treasurer for distribution in
12 accordance with Article VII, section 5, of the Constitution of Nebraska.

13 Sec. 22. Sections 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13, 14, 15,
14 16, 17, 18, 19, 20, 21, and 25 of this act become operative three
15 calendar months after the adjournment of this legislative session. The
16 other sections of this act become operative on their effective date.

17 Sec. 23. If any section in this act or any part of any section is
18 declared invalid or unconstitutional, the declaration shall not affect
19 the validity or constitutionality of the remaining portions.

20 Sec. 24. Original section 48-145, Reissue Revised Statutes of
21 Nebraska, is repealed.

22 Sec. 25. Original sections 48-163, 48-164, 48-174, 48-622.02,
23 48-649.03, 48-650, 48-652, 48-2103, 48-2107, and 49-506, Reissue Revised
24 Statutes of Nebraska, and sections 48-101.01, 71-7104, 81-1228, 81-1229,
25 and 81-1231, Revised Statutes Cumulative Supplement, 2022, are repealed.

26 Sec. 26. Since an emergency exists, this act takes effect when
27 passed and approved according to law.