

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 847

Introduced by Kauth, 31.

Read first time January 08, 2026

Committee: Business and Labor

1 A BILL FOR AN ACT relating to labor; to amend section 48-649.01, Revised
2 Statutes Supplement, 2025; to adopt the Nebraska Registered
3 Apprenticeship Act; to change provisions relating to the combined
4 tax rate under the Employment Security Law; and to repeal the
5 original section.

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

1 **Section 1.** Sections 1 to 6 of this act shall be known and may be
2 cited as the Nebraska Registered Apprenticeship Act.

3 **Sec. 2.** For purposes of the Nebraska Registered Apprenticeship Act,
4 unless the context otherwise requires:

5 (1) Apprentice means a worker who is at least sixteen years of age
6 and who is employed to learn an apprenticeable occupation under standards
7 of apprenticeship fulfilling the requirements of 29 C.F.R. 29.5, as such
8 regulation existed on January 1, 2026;

9 (2) Apprenticeable occupation means an occupation that is specified
10 by industry and to which all of the following apply:

11 (a) The occupation involves skills that are customarily learned in a
12 practical way through a structured, systematic program of on-the-job
13 supervised learning;

14 (b) The occupation is clearly identified and commonly recognized
15 throughout an industry;

16 (c) The occupation involves the progressive attainment of manual,
17 mechanical, or technical skills and knowledge which, in accordance with
18 the industry standard for the occupation, would require the completion of
19 at least two thousand hours of on-the-job learning to attain; and

20 (d) The occupation requires related instruction to supplement the
21 on-the-job learning;

22 (3) Apprenticeship agreement means a written agreement, accepted and
23 recorded by the Nebraska Office of Registered Apprenticeship, between an
24 apprentice and an apprenticeship sponsor that contains the terms and
25 conditions of the apprentice's employment and training consistent with 29
26 C.F.R. part 29 and the Nebraska Registered Apprenticeship Act;

27 (4) Apprenticeship program means a program registered with the
28 United States Department of Labor, Office of Apprenticeship, or the
29 Nebraska Office of Registered Apprenticeship that includes terms and
30 conditions for the qualification, recruitment, selection, employment, and
31 training of apprentices, including the requirement for a written

1 apprenticeship agreement;

2 (5) Apprenticeship sponsor means an entity operating an
3 apprenticeship program or an entity in whose name an apprenticeship
4 program is being operated, which entity is registered with or approved by
5 the United States Department of Labor, Office of Apprenticeship, or the
6 Nebraska Office of Registered Apprenticeship. Apprenticeship sponsor
7 includes a lead apprenticeship sponsor and an employer that provides
8 training through a lead apprenticeship sponsor;

9 (6) Cancellation means the termination of the registration of a
10 quality pre-apprenticeship program or apprenticeship program at the
11 request of the apprenticeship sponsor or the termination of an
12 apprenticeship agreement at the request of the apprentice;

13 (7) Commissioner means the Commissioner of Labor;

14 (8) Department means the Department of Labor;

15 (9) Employee organization means any association in which employees
16 participate and which exists for the purpose of dealing with employers;

17 (10) Employer means a person or organization employing an
18 apprentice, whether or not such person or organization is a party to an
19 apprenticeship agreement with the apprentice;

20 (11) Employer organization means a collective organization of
21 manufacturers, retailers, or other employers of wage labor which seeks to
22 coordinate the behavior of its member companies in matters of mutual
23 interest;

24 (12) Lead apprenticeship sponsor means a trade organization, labor
25 organization, employer association, or other incorporated entity
26 representing a group of apprenticeship sponsors;

27 (13) On-the-job training means training provided by an employer to
28 which all of the following apply:

29 (a) The training is provided to a paid apprentice who is engaged in
30 productive work in an occupation, and the work provides knowledge or
31 skills essential to the full and adequate performance of the occupation;

1 and

2 (b) The training is limited in duration as appropriate to the
3 occupation for which the apprentice is being trained, based on the
4 content of the training, the apprentice's prior work experience, and the
5 apprentice's service strategy, as appropriate;

6 (14) Public member means a member of the Nebraska Apprenticeship
7 Council who is not representing an employer organization or employee
8 organization and who is familiar with apprenticeable occupations;

9 (15) Quality pre-apprenticeship program means a program or set of
10 strategies, registered by the Nebraska Office of Registered
11 Apprenticeship, including basic skills training, academic skills
12 remediation, or introduction to the industry, that is designed to prepare
13 individuals for entry into an apprenticeship program;

14 (16)(a) Registered apprenticeship program means a program to which
15 all of the following apply:

16 (i) The program has been accepted and recorded by the Nebraska
17 Office of Registered Apprenticeship;

18 (ii) The program includes all of the following:

19 (A) Employer involvement;

20 (B) On-the-job training;

21 (C) Related training instruction from a lead apprenticeship sponsor;

22 (D) Paid work experience; and

23 (E) Receipt of a portable state or nationally recognized credential;

24 and

25 (iii) The program is for the recruitment, selection, employment, and
26 training of apprentices and is developed pursuant to 29 C.F.R part 29 and
27 any rules and regulations adopted and promulgated pursuant to the
28 Nebraska Registered Apprenticeship Act.

29 (b) Registered apprenticeship program includes a youth
30 apprenticeship that otherwise qualifies as a registered apprenticeship
31 program;

1 (17) Registration agency means the state agency that is responsible
2 for registering apprenticeship programs and apprentices, providing
3 technical assistance, and conducting reviews for compliance with federal
4 law;

5 (18) Related training instruction means an organized and systematic
6 form of instruction, other than on-the-job training, to which all of the
7 following apply:

8 (a) The instruction is designed to provide an apprentice with
9 knowledge of the subjects related to the apprentice's occupation; and
10 (b) The instruction is given in a classroom, through occupational or
11 industrial courses, through correspondence or online courses, or through
12 other forms of self-study; and

13 (19) Youth apprenticeship means an apprenticeship program that is
14 designed specifically for an apprentice twenty-four years of age or
15 under.

16 **Sec. 3.** (1) The Nebraska Office of Registered Apprenticeship is
17 established within the department in accordance with 29 U.S.C. 50 and 29
18 C.F.R. part 29. The office shall be operated and managed by the
19 commissioner or the commissioner's designee.

20 (2) The office is established for all of the following purposes:

21 (a) To serve as the state apprenticeship agency as defined in 29
22 C.F.R. 29.2, as such regulation existed on January 1, 2026;
23 (b) To serve as the registration agency for this state;
24 (c) To establish standards of apprenticeship for quality pre-
25 apprenticeships, youth apprenticeships, registered apprenticeships, and
26 other apprenticeships;

27 (d) To establish requirements regarding the registration of quality
28 pre-apprenticeship programs, registered youth apprenticeship programs,
29 registered apprenticeship programs, and other apprenticeship programs in
30 the state when the sponsor of such programs chooses to certify or
31 register the programs with the office; and

1 (e) To resolve disputes between parties to an apprenticeship
2 agreement.

3 **Sec. 4.** (1) The Nebraska Office of Registered Apprenticeship shall
4 develop standards to create a nationally recognized state apprenticeship
5 completion credential in compliance with, but not exceeding, standards
6 established in 29 C.F.R. 29.5 for completing a registered apprenticeship
7 program.

8 (2)(a) The office shall approve or deny the registration of a
9 registered apprenticeship program, whether for a new program or expansion
10 of an existing program. The office shall provide an entity whose
11 registration is not approved with specific reasons for the disapproval
12 and an option for modifying the application for registration.

13 (b) The office shall approve or deny the registration of a new
14 apprenticeship sponsor who is providing related training instruction. The
15 applying sponsor's apprentices may enroll in an apprenticeship program
16 while approval is pending; however, training shall not begin until the
17 registration is approved. The office shall provide an apprenticeship
18 sponsor whose registration is not approved with specific reasons for the
19 disapproval and an option for modifying the application for registration.

20 (3) The office shall establish competency-based apprenticeship
21 frameworks based on the regional and statewide collection of valuable
22 credentials.

23 (4) The office shall establish a plan to provide reciprocal
24 approval, for federal purposes, to apprentices, apprenticeship programs,
25 and standards that are registered in other states by the United States
26 Department of Labor, Office of Apprenticeship, or a registration agency,
27 if such reciprocity is requested by the apprenticeship sponsor.
28 Apprenticeship sponsors seeking reciprocal approval shall meet wage and
29 hour provisions and apprentice ratio standards of this state.

30 (5) The office may consider advice provided by the Nebraska
31 Apprenticeship Council when completing the office's duties as set forth

1 in this section.

2 (6) The office shall serve as the registration agency for quality
3 pre-apprenticeships, youth apprenticeships, registered apprenticeships,
4 and other apprenticeships.

5 (7) The office shall develop a plan providing a procedure for the
6 cancellation or deregistration of programs and for temporary suspension,
7 cancellation, or deregistration of apprenticeship agreements.

8 (8) The office shall not require affiliation with a labor
9 organization, employer organization, or other limited-membership
10 organization as a criterion of an apprenticeship program. This subsection
11 does not prohibit labor organizations, employer organizations, and
12 limited-membership organizations from requiring membership to participate
13 in the apprenticeship training provided by the organization.

14 Sec. 5. (1) The Nebraska Apprenticeship Council is established as
15 an advisory council within the department pursuant to 29 C.F.R. 29.13(a)
16 (2), as such regulation existed on January 1, 2026.

17 (2) Members of the council shall be appointed by the Governor for
18 terms of three years.

19 (3)(a) The council shall include at least five voting members
20 appointed by the Governor. The members must be familiar with
21 apprenticeable occupations.

22 (b) The council shall have an equal number of representatives of
23 employer organizations and employee organizations and include public
24 members who shall not number in excess of the number named to represent
25 either employer organizations or employee organizations.

26 (c) The Governor shall appoint a chairperson of the council from
27 among the voting members.

28 (d) The commissioner, or the commissioner's designee, shall serve as
29 an ex officio, nonvoting member.

30 (4) The council shall do all of the following:

31 (a) Advise the Nebraska Office of Registered Apprenticeship

1 regarding the duties set forth in the Nebraska Registered Apprenticeship
2 Act; and

3 (b) Provide community outreach and education regarding the benefits
4 of apprenticeship.

5 Sec. 6. The department shall be responsible for implementation and
6 enforcement of the Nebraska Registered Apprenticeship Act. The department
7 may adopt and promulgate rules and regulations as necessary to carry out
8 the act.

9 **Sec. 7.** Section 48-649.01, Revised Statutes Supplement, 2025, is
10 amended to read:

11 48-649.01 (1) By December 1 of each calendar year, the commissioner
12 shall determine the state unemployment insurance tax rate for the
13 following year based on information available through the department.

14 (2) If the state unemployment insurance tax rate is determined to be
15 zero percent pursuant to subsection (1) of this section, the contribution
16 rate for all employers shall equal one hundred percent of the combined
17 tax rate.

18 (3) If the state unemployment insurance tax rate is not zero percent
19 as determined in this section, the combined tax rate shall be divided so
20 that not less than fifty eighty percent of the combined tax rate equals
21 the contribution rate and not more than fifty twenty percent of the
22 combined tax rate equals the state unemployment insurance tax rate except
23 for employers who are assigned a combined tax rate of five and four-
24 tenths percent or more. For those employers, the state unemployment
25 insurance tax rate shall equal zero and their combined tax rate shall
26 equal their contribution rate.

27 **Sec. 8.** Original section 48-649.01, Revised Statutes Supplement,
28 2025, is repealed.