LEGISLATIVE BILL 337

Approved by the Governor February 21, 1985

AN ACT relating to employment security; to amend section 48-655, Reissue Revised Statutes of Nebraska, 1943; to change the interest rate on certain contributions and payments; to provide an operative date; and to repeal the original section.

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

Section 1. That section 48-655, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows: 48-655. Contributions or payments in lieu of contributions unpaid on the date on which they are due and payable, as prescribed by the commissioner, shall bear interest at the rate of one and one half per cent per month from such date until payment, plus accrued interest, is received by the commissioner, except that 7 PROVIDED, no interest shall be charged subsequent to the date of the erroneous payment of an amount equal to the amount of the delayed payment, into the Unemployment Trust Fund of another state or to the federal government. Interest collected pursuant to this section shall be paid in accordance with the provisions of section 48-621(b). If, after due notice, any employer defaults in any payment of contributions or payments in lieu of contributions or interest thereon, the amount due may be collected by civil action in the name of the commissioner, and the employer adjudged in default shall pay the costs of such action. Civil actions brought under this section to collect contributions or interest thereon or payments in lieu of contributions or interest thereon from an employer shall be heard by the court at the earliest possible date, and shall be entitled to preference upon the calendar of the court over all other civil actions except petitions for judicial review under section 48-638 and cases arising under the worker's werkmen's compensation law of this state.

Sec. 2. This act shall become operative on January 1, 1986.

Sec. 3. That original section 48-655, Reissue Revised Statutes of Nebraska, 1943, is repealed.