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Reserve Unit pay from the definition of "wages" in figuring unemployment taxes. Section 4 clarifies that a prisoner that is incarcerated is considered unavailable for work for the purpose of drawing unemployment benefits. Section 5 provides that any person adjudicated to have fraudulently received unemployment benefits twice in a five-year period cannot draw additional benefits until he or she repays the benefits that were fraudulently obtained.   Section 8 provides the commissioner flexibility in setting the state unemployment insurance tax that is used to provide grants for training workers. Currently, the tax can be set either at 0 percent or 20 percent.   The change under this bill allows it to be set anywhere between 0 and 20 percent...or through 20 percent. Section 11 provides that if an employer participates in a fraudulent scheme to pay an employee unemployment benefits, the employer's experience account is not credited back with any recovered overpayments arising from the fraud.   This bill did not receive any opposition during the hearing.   When it advanced from the committee, there were three senators absent.   However, in getting this bill on the Speaker's priority list, I asked the missing members whether they supported this bill, and gained the approval of two of the three senators.   With that, I ask for your support of LB 484.

SENATOR CUDABACK: Thank you, Senator Cunningham. Madam Clerk, a motion.

ASSISTANT CLERK: Mr. President, the first amendment I have is from Senator Louden. Senator, I have AM0995, but I have a note that you wish to withdraw that.

SENATOR LOUDEN: Yes, Mr. President, I'd withdraw it and...

SENATOR CUDABACK: It is withdrawn.

SENATOR LOUDEN: ...refile it on Select File.

SENATOR CUDABACK: So ordered. Next amendment, Madam Clerk.

ASSISTANT CLERK: Mr. President, the next amendment I have is from Senator Cunningham. Senator, I have AM1250.   (Legislative