

## LEGISLATIVE BILL 780

Approved by the Governor April 18, 2022

Introduced by Gragert, 40; Wayne, 13.

A BILL FOR AN ACT relating to labor; to amend sections 14-1810, 48-302, 48-303, and 48-675, Reissue Revised Statutes of Nebraska, and section 18-819, Revised Statutes Cumulative Supplement, 2020; to provide for applicability of the Nebraska Workers' Compensation Act and the Employment Security Law to transit authorities; to change provisions relating to an employment certificate for the employment of a child; to change provisions relating to a short-time compensation plan; to harmonize provisions; and to repeal the original sections.

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

Section 1. Section 14-1810, Reissue Revised Statutes of Nebraska, is amended to read:

14-1810 An authority created pursuant to the Transit Authority Law being a governmental subdivision of the State of Nebraska to exercise public and essential governmental functions, all property thereof, all operations thereof, and all rights to operate, of whatsoever character, and all bonds and equipment trust notes or certificates issued by it, shall be exempt from any and all forms of assessment and taxation, and from all other governmental and municipal licenses, excises, and charges, except for assessments under the Nebraska Workers' Compensation Act and any combined tax due or payments in lieu of contributions as required under the Employment Security Law.

Sec. 2. Section 18-819, Revised Statutes Cumulative Supplement, 2020, is amended to read:

18-819 All property of a regional metropolitan transit authority created pursuant to the Regional Metropolitan Transit Authority Act, all such authority's revenue, income, and operations, and all such authority's revenue bonds and equipment trust notes or certificates shall be exempt from any and all forms of assessment and taxation by the state or any political subdivision thereof, except for assessments under the Nebraska Workers' Compensation Act and any combined tax due or payments in lieu of contributions as required under the Employment Security Law.

Sec. 3. Section 48-302, Reissue Revised Statutes of Nebraska, is amended to read:

48-302 (1) No child under sixteen years of age shall be employed or permitted or suffered to work in any employment as defined in section 48-301 within this state unless the person or corporation employing the child procures and keeps on file, accessible to the attendance officers and to the Department of Labor and its assistants and employees, an employment certificate as prescribed in section 48-304 and keeps one ~~two~~ complete list ~~lists~~ of all such children employed in the building, ~~one on file in and one conspicuously posted near the principal entrance of the building in which such children are employed.~~

(2) Upon the termination of the employment of a child so registered whose certificate is so filed, such certificate shall be transmitted by the employer to the person authorizing the certificate pursuant to section 48-303 and shall be turned over to such ~~the~~ child ~~named~~ upon demand.

(3) Any attendance officer or the Department of Labor or its assistants and employees may demand that any employer in whose place of business a child apparently under the age of sixteen years is employed or permitted or suffered to work, and whose employment certificate is not then filed as required by this section, either furnish within ten days satisfactory evidence that such child is in fact over sixteen years of age or cease to employ or permit or suffer such child to work in such place of business. The same evidence of the age of such child may be required from such employer as is required on the issuance of an employment certificate as provided in section 48-304, and the employer furnishing such evidence shall not be required to furnish any further evidence of the age of the child.

(4) In case such employer fails to produce and deliver to the attendance officer or the Commissioner of Labor within ten days after demand such evidence of the age of any child as may be required under the provisions of section 48-304 and continues to employ such child or permit or suffer such child to work in such place of business, proof of the giving of such notice and of such failure to produce and file such evidence shall be prima facie evidence in any prosecution brought for a violation of this section that such child is under sixteen years of age and is unlawfully employed.

Sec. 4. Section 48-303, Reissue Revised Statutes of Nebraska, is amended to read:

48-303 Except as otherwise provided in this section, an employment certificate shall be approved only by the principal of the school the child attends ~~superintendent of the school district in which the child resides~~ or by a person authorized by him or her in writing or, when there is no principal superintendent, by a person authorized by the chief administrative officer of the school or the superintendent of the school district in which the child

~~resides district officers, except that no school district officer or other person authorized by this section may approve such certificate for any child then in or about to enter his or her own employment or the employment of a firm or corporation of which he or she is a member, officer, or employee or in whose business he or she is interested. If a child who resides in an adjoining state seeks to work in Nebraska, the Department of Labor may approve the employment certificate. The officer or person approving such certificate may administer the oath provided for therein or in any investigation or examination necessary for the approval thereof. No fee shall be charged for approving any such certificate or for administering any oath or rendering any services related thereto. The school board or board of education of each school district approving the employment certificate, or the department if the department has approved the employment certificate, shall establish and maintain proper records where copies of all such certificates and all documents connected therewith shall be filed and preserved and shall provide the necessary clerical services for carrying out sections 48-302 to 48-313. The person who issued the employment certificate shall report to the department any complaint concerning the conditions of employment of a child for whom a certificate is in force. Upon receipt of the report, the department shall make such investigation as it deems advisable to protect an individual child or to promote the youth-work program.~~

Sec. 5. Section 48-675, Reissue Revised Statutes of Nebraska, is amended to read:

48-675 (1) The commissioner shall approve or disapprove a short-time compensation plan in writing within thirty days after its receipt and promptly communicate the decision to the employer. A decision disapproving the plan shall clearly identify the reasons for the disapproval. The disapproval shall be final, but the employer shall be allowed to submit another short-time compensation plan for approval not earlier than forty-five days after the date of the disapproval, except that the commissioner may, for good cause shown, approve a plan for an employer within such forty-five-day period.

(2) Except as provided in subsection (4) of this section, a (2)(a) A short-time compensation plan will only be approved for a contributory employer that (a) is eligible for experience rating under section 48-649.03, (b) has a positive balance in the employer's experience account, (c) has filed all quarterly reports and other reports required under the Employment Security Law, and (d) has paid all obligation assessments, contributions, interest, and penalties due through the date of the employer's application.

(3) Except as provided in subsection (4) of this section, a (b) A short-time compensation plan will only be approved for an employer liable for making payments in lieu of contributions that has filed all quarterly reports and other reports required under the Employment Security Law and has paid all obligation assessments, payments in lieu of contributions, interest, and penalties due through the date of the employer's application.

(4) The commissioner may, for good cause shown, waive any requirement in subsection (2) or (3) of this section.

Sec. 6. Original sections 14-1810, 48-302, 48-303, and 48-675, Reissue Revised Statutes of Nebraska, and section 18-819, Revised Statutes Cumulative Supplement, 2020, are repealed.