

LEGISLATIVE BILL 342

Approved by the Governor June 7, 1985

Introduced by Business & Labor Committee, Barrett, 39,
Chairperson; Chronister, 18; Eret, 32;
Hall, 7; Labeledz, 5; Vickers, 38;
Wesely, 26

AN ACT relating to labor; to amend section 48-650, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to determination and review of employment security contributions and liability; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. That section 48-650, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

48-650. The commissioner shall determine the rate of contributions applicable to each employer pursuant to section 48-649 and may determine, at any time during the year, whether services performed by an individual were employment or for an employer. Any such shall promptly notify each employer of his rate of contributions as determined for any calendar year. Such determination shall become conclusive and binding upon the employer unless, within thirty days after the prompt mailing of notice thereof to his or her last-known address or in the absence of mailing, within thirty days after the delivery of such notice, the employer files an application for review and redetermination, setting forth the his reasons therefor. If the commissioner grants such review, the employer shall be promptly notified thereof and shall be granted an opportunity for a fair hearing conducted by the commissioner or his or her designee, but no employer shall have standing, in any proceeding involving his or her rate of contributions or contribution liability, to contest the chargeability to his or her account of any benefits paid in accordance with a determination, redetermination, or decision pursuant to sections 48-629 to 48-644, except upon the ground that the services on the basis of which such benefits were found to be chargeable did not constitute services performed in employment for him or her and only in the event that he or she was not a party to such determination, redetermination, or decision or to any other proceedings under sections 48-601 to 48-668 in which the character of such services was determined. A full and complete record shall be kept of all proceedings in connection with such hearing. All testimony at any such hearing shall be recorded, but need not be transcribed unless there is a further appeal. The employer shall be

promptly notified of the commissioner's denial of his or her application, or the commissioner's redetermination, either of which shall become final unless, within thirty days after the mailing of notice thereof to his or her last-known address or in the absence of mailing, within thirty days after the delivery of such notice, a petition for judicial review is filed (1) in proceedings involving the rate of contributions applicable to such employer in the district court of Lancaster County and (2) in proceedings involving whether services performed by an individual were employment or for an employer (a) in the district court of the county in which (i) the services were performed or (ii) the employer is situated or has his or her principal office or place of business or (b) in any district court of this state upon which the parties may agree. In any judicial proceeding under this section trial de novo on the record shall be had to the judge of such court. An appeal may be taken from the decision of the district court ~~of Lancaster County~~ to the Supreme Court of Nebraska in the same manner, but not inconsistent with ~~the~~ provisions of sections 48-601 to 48-668, as is provided in civil cases.

Sec. 2. That original section 48-650, Reissue Revised Statutes of Nebraska, 1943, is repealed.