

LEGISLATIVE BILL 414

Approved by the Governor April 10, 1989

Introduced by Business and Labor Committee, Coordsen, 32, Chairperson; Hefner, 19; Pirsch, 10; Morrissey, 1; Korshoj, 16; Lindsay, 9

AN ACT relating to the Employment Security Law; to amend section 48-656, Reissue Revised Statutes of Nebraska, 1943; to provide a penalty on employers who fail to file reports and schedules as prescribed; and to repeal the original section.

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

Section 1. That section 48-656, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

48-656. (1) If any employer fails to file a report or return required by the commissioner for the determination of contributions, the commissioner may make such reports or returns or cause ~~the same~~ them to be made, and determine the contributions payable, on the basis of such information as ~~he or she~~ may be able to obtain, and shall collect the contributions as determined together with any interest thereon due under section 48-655. The commissioner shall immediately notify the employer of the assessment, in writing, by registered or certified mail, in the usual course, and such assessment shall be final unless the employer protests such assessment within fifteen days after the mailing of the notice. If the employer protests such assessment, ~~he the employer~~ shall have an opportunity to be heard by the commissioner upon written request therefor. After the hearing the commissioner shall immediately notify the employer in writing of his or her finding, and the assessment, if any, ~~made by the commissioner therein~~ shall be final upon issuance of such notice.

(2) Beginning with the first calendar quarter of 1990, any employer or any officer or agent of an employer who fails to file a required quarterly contribution report and wage schedule by the tenth day of the second month following the end of the calendar quarter shall pay a penalty to the commissioner of one-tenth of one percent of the total wages paid during the quarter, except that the penalty shall not be less

than twenty-five nor more than two hundred dollars. For good cause shown, the commissioner may waive the penalty in accordance with rules and regulations adopted and promulgated by the commissioner. The commissioner shall remit any penalty collected to the State Treasurer who shall credit it to the pool account of the Employment Security Special Contingent Fund.

Sec. 2. That original section 48-656, Reissue Revised Statutes of Nebraska, 1943, is repealed.