



Nebraska Legislative Bills Introduced 2016 (105th Legislature)

January 21, 2017 Update

Prepared by Jackson Lewis, P.C.

Chad Richter, Shareholder Jackson Lewis
(Legislative Director Nebraska SHRM)
&
Attorneys at Jackson Lewis
Heather Panick
Jessica Källström-Schreckengost
Greg Ramirez

Bill No.	Bill Description	Status
LB 30 (Kolterman)	<p>Provide for a cash balance benefit plan for cities of the metropolitan and primary classes for certain police officers or firefighters</p> <p>Public Employer Impact: The bill provides that no city of the metropolitan class may provide retirement benefits for police officers or firefighters hired by a certain date unless the retirement benefits are provided pursuant to a cash balance benefit plan. The public employer would need to modify retirement benefit programs for police officer and firefighters hired after January 1 of a designated year.</p>	1/5/2017 Date of Introduction 1/9/2017 Referred to Nebraska Retirement Systems Committee 2/7/2017 Notice of Hearing
LB 32 (Kolterman)	<p>Eliminate a duty of the Public Employees Retirement Board and Change Provisions Relating to Prior Service</p> <p>Public Employer Impact: The bill would eliminate a provision that requires the Board to provide to any county employee who is eligible for retirement the federal and state income tax consequences of the various annuity or retirement benefit options prior to his or her selecting retirement options</p>	1/5/2017 Date of Introduction 1/9/2017 Referred to Nebraska Retirement Systems Committee 1/24/2017 Notice of

		Hearing
--	--	---------

LB 37 (Harr)	<p>Adopt the Uniform Wage Garnishment Act</p> <p>Employer Impact: The bill requires additional recordkeeping and reporting obligations for employers through the garnishment process. The bill also streamlines the garnishment process and codifies the priority of garnishment, obligations for creditors, debtors and garnishees and requires employers to follow specific steps in the garnishment process.</p>	<p>1/5/2017 Date of Introduction</p> <p>1/9/2017 Referred to the Judiciary Committee</p> <p>1/20/2017 Notice of Hearing</p>
LB 40 (Hilkemann)	<p>Prohibit Use of an interactive wireless communication device by a school bus operator</p> <p>Employer Impact: Any company or agency that provides transportation of pupils by school bus must ensure that an operator of the school bus does not use any type of interactive wireless communication device whenever the vehicle is in motion.</p>	<p>1/5/2017 Date of Introduction</p> <p>1/9/2017 Referred to Transportation and Tele-communications Committee</p>
LB 62 (Scheer)	<p>Eliminate prohibition on teachers wearing religious garb</p> <p>Public Employer Impact: Would eliminate provisions 79-898 and 79-899 that prohibit teachers in public schools from wearing religious garb and would also eliminate the penalty provisions of this statute.</p>	<p>1/5/2017 Date of Introduction</p> <p>1/9/2017 Referred to Education Committee</p> <p>1/17/2017 Notice of Hearing</p>

<p>LB 79 (Blood)</p>	<p>Adopt the Small Business Retirement Marketplace Act</p> <p>Employer Impact: This bill would create a small business retirement marketplace in Nebraska to address a retirement savings gap in Nebraska. It would allow small businesses to offer private savings to their employees through a “simple and inexpensive manner.” The Marketplace would mean the small business retirement marketplace in Nebraska which is a retirement savings program created to connect eligible employers and their employees with approved plans to increase retirement savings. An eligible employer is a business with fewer than 100 qualified employees at the time of enrollment. It is a voluntary system for employers.</p>	<p>1/5/2017 Date of Introduction</p> <p>1/9/2017 Referred to Nebraska Retirement Systems Committee</p> <p>1/27/2017 Notice of Hearing</p>
<p>LB 110 (Kolterman)</p>	<p>Change duties and requirements relating to certain retirement plan reporting.</p> <p>Employer Impact: Beginning 12/31/2018, and each December 31st thereafter, for a defined benefit plan the pension board or its designee shall prepare and electronically file an annual report with the Auditor of Public Accounts and the Nebraska Retirement Systems Committee of the Legislature. Requires certain other reporting obligations as well.</p>	<p>1/5/2017 Date of Introduction</p> <p>1/10/2017 Referred to Nebraska Retirement Systems Committee</p> <p>1/24//2017 Notice of Hearing</p>
<p>LB 124 (Baker)</p>	<p>Increase the probationary period of community college Staff</p> <p>Public Employer Impact: Any contract of employment entered into on or after July 1, 2017 between the teaching staff and a board, which applies to the first three years of employment for members, shall provide that the probationary period is the first three years of the employment. Any such contract may be terminated during the probationary period without cause.</p>	<p>1/6/2017 Date of Introduction</p> <p>1/10/2017 Referred to Education Committee</p> <p>1/24/2017 Notice of Hearing</p>

<p>LB 136 (Ebke)</p>	<p>Change Provisions relating to garnishment proceedings.</p> <p>Employer Impact: The bill amends section 25-1029 and 25-1056 of the Revised Statutes of Nebraska. The bill permits employers who are holding nonexempt earnings pursuant to an order of garnishment to release the funds if no order to pay the judgment creditor has been received by the employer within sixty (60) days following the judgment creditor's receipt of the employer's answer.</p>	<p>1/9/2017 Date of Introduction</p> <p>1/10/2017 Referred to Judiciary Committee</p> <p>1/20/2017 Notice of Hearing</p>
<p>LB 147 (Hansen)</p>	<p>Change workers' compensation provisions relating to waiting time, termination of compensation, and attorney's fees.</p> <p>Employer Impact: This bill would eliminate the 50% increase in worker's compensation benefits for "waiting time" if the cause of the waiting time is due to a reasonable investigation by the employer into whether the benefits are owed to the employee, the results of the investigation were the actual basis for the employer, or his worker's compensation insurer, to deny, delay payment or terminate benefits, and the employer conveyed the reason for the denial, delay in payments, or termination of benefits to the employee at the same time as the denial, delay or termination.</p> <p>In addition, the bill provides that attorney's fees will not be awarded to an employee who is successful in compensation court on a claim for an employer's refusal to pay compensation benefits, if the employer conducted a reasonable investigation into whether the benefits are owed to the employee, the results of the investigation were the actual basis for the employer, or his worker's compensation insurer, to deny, delay payment or terminate benefits, and the employer conveyed the reason for the denial, delay in payments, or termination of benefits to the employee at the same time as the denial, delay or termination.</p>	<p>1/9/2017 Date of Introduction</p> <p>1/10/2017 Referred to Business and Labor Committee</p> <p>1/20/2017 Notice of Hearing</p>

<p>LB 165 (Brewer)</p>	<p>Require employer identification numbers and use of the federal immigration verification system</p> <p>Employer Impact: This bill is intended to prevent employers from knowingly employing unauthorized aliens. Beginning January 1, 2018, every employer paying wages subject to withholding must register with the Tax Commissioner and have an assigned state employer identification number. Additionally, every such employer will be required to register with and use the federal immigration verification system to determine the work eligibility status of new employees subject to tax withholding and physically performing services within Nebraska. Employers must determine the new employee's work eligibility status pursuant to federal law after the employee has accepted an offer of employment. The employer must file a sworn affidavit with the Tax Commissioner stating that the employer is in compliance with the law. Employees hired prior to the date of the employer's registration with the federal immigration verification system are exempt from the requirements. Proof of verifying the employment authorization of an employee with the federal immigration verification system creates a rebuttable presumption that the employer did not knowingly employ an unauthorized alien.</p>	<p>1/10/2017 Date of Introduction</p> <p>1/12/2017 Referred to Judiciary Committee</p>
<p>LB 169 (Wayne)</p>	<p>Exempt social security benefits and retirement income from income taxation</p> <p>Employer Impact: Employers should be aware that this bill would reduce federal adjusted gross income amounts received for the following: (1) benefits received under the Social Security Act; (2) the amount received as a retirement benefit under a retirement plan qualified under sections 401(a) or 403(a) of the Internal Revenue Code; (3) amounts received as military retirement benefit; (4) amounts received for other enumerated public employee retirement acts.</p>	<p>1/10/2017 Date of Introduction</p> <p>1/12/2017 Referred to Revenue Committee</p>

<p>LB 172 (Albrecht)</p>	<p>Change to the Employment Security Law</p> <p>Employer Impact: New rules and wording of rules regarding disqualification of individuals for unemployment benefits. The bill adds the definitions of “agricultural labor,” “Crew leader,” and “Employers engaged in the construction industry,” to Section 48-602, Nebraska Revised Statutes Cumulative Supplement for purposes of determining unemployment compensation. The bill also provides that the term wage shall not include remuneration paid to an individual by the employer, or predecessor employer that exceeds nine thousand dollars during the calendar year.</p> <p>Furthermore, the bill revised rules regarding calculation of the combined tax rate applicable to each employer on the basis of actual experience in the “payment of contributions and with respect to benefits charged against his or her separate experience account.”</p>	<p>1/10/2017 Date of Introduction</p> <p>1/12/2017 Referred to Business and Labor Committee</p> <p>1/30/2017 Notice of Hearing</p>
<p>LB 173 (Morfeld)</p>	<p>Prohibit discrimination based upon sexual orientation and gender identity</p> <p>Employer Impact: Change the Nebraska Fair Employment Practice Act to include sexual orientation and gender identity as protected characteristics. Employers would be prohibited from discriminating against employees on the basis of sexual orientation and gender identity with regard to hiring, firing, promotion, compensation, training, retention discipline, benefits, or any other aspect of personnel administration.</p>	<p>1/10/2017 Date of Introduction</p> <p>1/12/2017 Referred to Judiciary Committee</p>
<p>LB 181 (Quick)</p>	<p>Provide for reimbursement to employees for certain medical examinations under the Nebraska Workers' Compensation Act</p> <p>Employer Impact: This law provides that if a physician selected by an employer or its workers' compensation insurer renders an opinion or findings regarding an employee's medical conditions or the relatedness of the medical condition to employment, the employer must reimburse the employee for the medical report or examination of a physician of the employee's choice if the employee disputes the employer physician's findings and submits the proper application to the Workers' Compensation Court and the employer.</p>	<p>1/10/2017 Date of Introduction</p> <p>1/12/2017 Referred to Business and Labor</p> <p>1/23/2017 Notice of Hearing</p>

<p>LB 203 (Kuehn)</p>	<p>Change provisions relating to maximum annual unemployment benefits and disqualification for benefits</p> <p>Employer Impact: Beginning October 1, 2018, any eligible individual is entitled during any benefit year to the total amount of benefits equal to whichever is the lesser of (a) 26x his or her weekly benefit amount, or (b) 1/3 if his or her wages in the employment of each employer per calendar quarter of his or her base period.</p> <p>The employee will continue to have benefits reduced as described in Neb. Rev. Stat. 48-628. If a claimant has been separated from employment because he or she left work voluntarily for the sole purpose of accepting previously secured, permanent, full-time, insured work, which he or she does accept, which offers a reasonable expectation of betterment of wages or working conditions, or both, his or her wages will be reduced by 2x his or her weekly benefit amount. His or her wages will be reduced by 13x his or her weekly benefit amount of he or she left work voluntarily without good cause for any other reason.</p> <p>If a claimant has been separated from his or her employment for misconduct connected to his or her work, his or her total benefit amount will be reduced by 14x his or her weekly benefit amount.</p>	<p>1/10/2017 Date of Introduction</p> <p>1/12/2017 Referred to Business and Labor Committee</p> <p>1/23/2017 Notice of Hearing</p>
<p>LB 211 (Hansen)</p>	<p>Change the minimum wage for persons compensated by way of gratuities</p> <p>Employer Impact: Persons compensated by gratuities such as waiters, waitresses, bellhops, porters, and similar employees must be paid the following minimum rate:</p> <ul style="list-style-type: none"> (1) \$2.13 per hour prior to August 1, 2017 (current rate); (2) 40% of the minimum wage rate in effect for wages paid after August 1, 2017; (3) 50% of the minimum wage rate in effect for wages paid after January 1, 2018. 	<p>1/10/2017 Date of Introduction</p> <p>1/12/2017 Referred to Business and Labor Committee</p>

<p>LB 244 (Boltz)</p>	<p>Change Provisions Relating to Mental Injury and Mental Illness for Workers' Compensation</p> <p>Employer Impact: Change provisions relating to mental injury and mental illness for workers' compensation by defining personal injury to include mental injuries and mental illness unaccompanied by physical injury for an employee who is a first responder or frontline state employee. Previously it did not include "frontline state employee." Frontline state employee means an employee of the Department of Correctional Services or the Department of Health and Human Services whose duties involve regular and direct interaction with high-risk individuals.</p>	<p>1/11/2017 Date of Introduction</p> <p>1/13/2017 Referred to Business and Labor Committee</p>
<p>LB 248 (Harr)</p>	<p>Adopt the Youth Opportunities in Learning and Occupations Act</p> <p>Employer Impact: Beginning in fiscal year 2017-18, employers can apply for a grant under the Act to secure job training for young people (16-24 yr olds) in industries with a positive growth-to-replacement ratio (or that expect such a ratio in the next 12-24 months). Nonprofit corporations can apply for grants to provide soft-skills training, career counseling, and other programs for career readiness to young people. The Legislature intends to appropriate \$20M to the grant program for the first fiscal year.</p>	<p>1/11/2017 Date of Introduction</p> <p>1/13/2017 Referred to Business and Labor Committee</p> <p>1/23/2017 Notice of Hearing</p>
<p>LB 255 (Crawford)</p>	<p>Adopt the Dialysis Patient Care Technician Registration Act</p> <p>Employer Impact: This bill sets minimum qualification standards for individuals employed as Dialysis Patient Care Technicians at health care facilities that provide hemodialysis and requires that they register with the state.</p>	<p>1/11/2017 Date of Introduction</p> <p>1/13/2017 Referred to Health and Human Services Committee</p> <p>1/26/2017 Notice of Hearing</p>
<p>LB 261 (Hansen)</p>	<p>Adopt the Nebraska WARN Act.</p> <p>Employer Impact: Any employer with 25 or more employees (including part time workers), who conduct a mass layoff, worksite closing, or transfer of operations must give 60 days prior notice to effected employees, union reps of effected employees, the Commission of</p>	<p>1/11/2017</p> <p>1/13/2017 Referred to Business and Labor Committee</p>

	<p>Labor, the local workforce development board, and the mayor (if no mayor, then the county board).</p> <p>Mass layoff means employment loss at a single site for 25 or more employees (including part time workers) or 1/3 of the workforce at that site. Worksite closing means permanent or temporary closure that affects 25 or more employees (including p/t). Transfer of operations mean removal of all or substantially all operations to a different site 50 miles or more away, which affects 25 or more employees (including p/t).</p> <p>If the employment loss affects 250 or more employees, the employer must give 120 days' notice.</p> <p>Penalties payable to employees for violation include 1) double back pay for each calendar day of notice not given; 2) value of benefits for the entire notice period (including medical treatment costs that would have been covered by the employer's plan absent the employment loss); 3) attorneys' fees; and 4) unspecified economic damages.</p> <p>If the Attorney General, Commissioner of Labor, or affected city/village/county succeeds on a civil action against the employer for violating the Act, a lien attaches to the employer's business revenue, real property, and personal property.</p>	
<p>LB 267 (Linehan)</p>	<p>Change provisions relating to onsite vaccinations at health care facilities</p> <p>Employer Impact: Beginning October 1, 2017, nursing facilities and skill nursing facilities must offer onsite flu and pneumococcal vaccines to employees.</p>	<p>1/11/2017 Date of Introduction</p> <p>1/13/2017 Referred to Health and Human Services</p> <p>1/26/2017 Notice of Hearing</p>
<p>LB 305 (Crawford)</p>	<p>Adopt the Paid Family Medical Leave Insurance Act</p> <p>Employer Impact: Beginning April 1, 2020, a covered individual may take paid family medical leave for qualifying reasons as defined in the Bill. The employee may take up to 12 weeks depending upon the reason for leave</p>	<p>1/12/2016 Date of Introduction</p> <p>1/17/2017 Referred to Business and Labor Committee</p>

<p>LB 319 (Halloran)</p>	<p>Provide for confidentiality of and access to certain injury reports under the Nebraska Workers' Compensation Act</p> <p>Employer Impact: Certain reports filed under workers' compensation are considered confidential and not open to the public for inspection or copying except as specifically provided for in the section to administer and enforce the workers' compensation act. An employee can elect to waive confidentiality for reports involving the employee. The Comp court will deny any request to inspect or copy a report unless an election to waive confidentiality has been made by the employee</p>	<p>1/12/2017 Date of Introduction</p> <p>1/17/2017 Referred to Business and Labor Committee</p>
<p>LB 354 (Kolowski)</p>	<p>Adopt the Wage Disclosure Act</p> <p>Employer Impact: Employer is defined as an entity employing 4 or more individuals in the state at any one time. It does not include the State or any political subdivision of the State. It is unlawful for an employer to screen job applicants based on their current or prior wages including any requirement that a job applicant's current or prior wages satisfy minimum or maximum criteria. It is unlawful to request or require as a condition of being interviewed or as a condition of continuing to be considered for an offer of employment that a job applicant disclose his or her current or prior wages or seek information regarding a job applicant's current or prior wages from the current or former employer unless the job applicant provides written authorization to do so and the confirmation is done after the employer has made an offer of employment.</p>	<p>1/12/2017 Date of Introduction</p> <p>1/17/2017 Referred to Business and Labor Committee</p>
<p>LB 362 (Riepe)</p>	<p>Adopt the Health Savings Account Act and Provide an Income Tax Deduction</p> <p>Employer Impact: An "eligible individual" for any month during the taxable year will be permitted to take an income tax deduction for the taxable year. The bill elaborates on the tax deduction calculation and the maximum amount permitted.</p>	<p>1/13/2017 Date of Introduction</p> <p>1/17/2017 Referred to Revenue Committee</p>
<p>LB 372 (Crawford)</p>	<p>Provide protections for employees with family care responsibilities under the Nebraska Fair Employment Practice Act</p> <p>Employer Impact: The bill would include "family care responsibilities" as a protected basis under the NFEPA (similar to race, color, religion, national origin, etc.). Family care responsibility means "providing direct and ongoing care for a person's spouse, child, parent, sibling, grandchild, or grandparent or a child or parent of such person's spouse." It would prohibit an employer</p>	<p>1/13/2017 Date of Introduction</p> <p>1/17/2017 Referred to Business and Labor Committee</p>

	from discriminating against an employee based on his/her family care responsibilities.	
LB 420 (McCollister)	Adopt the Fair Chance Hiring Act Employer Impact: An employer or employment agency could still ask job applicants to disclose, orally or in writing, information concerning their criminal record or history, including any inquiry on any employment application. However, if an employer or employment agency makes such an inquiry or requests disclosure regarding criminal history record information, the employer or employment agency would be required to afford the applicant an opportunity to explain the information and the circumstances regarding any convictions, including post-conviction rehabilitation.	1/13/2017 Date of Introduction 1/17/2017 Referred to Business and Labor Committee
LB433 (Ebke)	Require a criminal history record information check for employees who have direct access to federal tax information Employer Impact: (STATE AGENCIES) Any state agency that obtains federal tax information must require a criminal history record information check of any agency employee who has been identified by the agency as being authorized to have direct access to federal tax information. Such employee must submit a complete set of fingerprints to the Nebraska State Patrol which will submit a copy of the fingerprints to the Federal Bureau of Investigation for a national criminal history record information check.	1/17/2017 Date of Introduction 1/19/2017 Referred to Government, Military and Veterans Affairs Committee
LB 436 (Ebke)	Change the definition of employer to exclude franchisors for purposes of certain labor statutes Employer Impact: For purposes of various provisions of the Nebraska labor statutes, including the Nebraska Workers' Compensation Act, franchisors are excluded from the definition of "employer" of a franchisee or franchisee's employees. Franchisors who exercise a type or degree of control over the franchisee or franchisee's employees may still be considered an employer.	1/17/2017 Date of Introduction 1/19/2017 Referred to Business and Labor Committee
LB 473 (Walz)	Require rest periods for employees Employer Impact: Any individual, partnership, limited liability company, association, joint stock company, trust, or corporation with six (6) or more employees must provide employees a fifteen (15) minute rest period for every four (4) hours worked. These rest periods are in addition to regularly-scheduled lunch periods. No reduction in compensation may be made for such rest periods. Employers violating the section will	1/17/2017 Date of Introduction 1/19/2017 Referred to Business and Labor committee

	be guilty of a Class III misdemeanor.	
LB 501 (Brewer)	<p>Change prohibition on locations where permitholder may carry a concealed weapon</p> <p>Employer Impact: The bill amends Section 69-2441 of the Concealed Handgun Permit Act to provide that a permitholder does not violate the section unless the employer in control of the property (a) posts a conspicuous notice that carrying a concealed handgun is prohibited in or on the place or premises; and (b) has made a request, directly or through an authorized representative or management personnel, that the permitholder remove the concealed handgun from the place or premises and the permitholder has defied the request.</p>	<p>1/18/2017 Date of Introduction</p> <p>1/20/2017 Referred to Judiciary Committee</p>
LB 502 (Brewer)	<p>Adopt the Permitless Concealed Carry Act</p> <p>Employer Impact: Section 5(3) mirrors language in the Concealed Handgun Permit Act providing that a person does not violate the section unless the employer in control of the property (a) posts a conspicuous notice that carrying a concealed handgun is prohibited in or on the place or premises; and (b) has made a request, directly or through an authorized representative or management personnel, that the person remove the concealed handgun from the place or premises and the person has defied the request.</p> <p>The employer still has the right to prohibit employees or other persons from carrying concealed handguns in vehicles owned by the employer.</p>	<p>1/18/2017 Date of Introduction</p> <p>1/20/2017 Referred to Judiciary Committee</p>
LB 507 (Albrecht)	<p>Eliminate the Farm Labor Contractors Act</p> <p>Employer Impact: The bill seeks to eliminate the Farm Labor Contractors Act in its entirety and remove references to the Act in other sections.</p>	<p>1/18/2017 Date of Introduction</p> <p>1/20/2017 Referred to Business and Labor Committee</p>
LB 519 (Hansen)	<p>Change Employment Security Law provisions relating to employers' experience and reimbursement accounts</p> <p>Employer Impact: The bill amends Section 48-652 and changes provisions relating to employer experience accounts and reimbursement accounts. The bill provides for the establishment of a separate experience account for employers who are liable for payment of contributions and separate reimbursement accounts for</p>	<p>1/18/2017 Date of Introduction</p> <p>1/20/2017 Referred to Business and Labor Committee</p>

	employers who are liable for payments in lieu of contributions. Furthermore, the bill describes when an employer's experience or reimbursement account will be charged for benefits paid.	1/30/2017 Notice of Hearing
LB 526 (Morfeld)	<p>Change provisions relating to debtor's rights, garnishment, attachment, and other debt collection procedures</p> <p>Employer Impact: The bill amends Section 25-1558 of the Revised States of Nebraska to reduce the maximum part of the aggregate disposable earnings of an individual for a workweek which is subject to garnishment to state that the garnishment shall not exceed (a) fifteen percent of his or her disposable earnings for that week; (b) the amount by which his or her disposable earnings for the week exceed thirty times the minimum hourly wage prescribed by Section 4801203 in effect at the time earnings are payable; or (c) twenty-five percent of his or her disposable earnings for that week, if the individual is not a head of a family, as established by the judgment creditor by sworn affidavit.</p> <p>Section 25-1558(7) is amended to provide that, in the case of earnings for any pay period other than a week, the Commissioner of Labor shall, by regulation, prescribe a multiple of the state minimum hourly wage equivalent in effect to that set forth in this section.</p> <p>Section 25-1558(8) is added to provide that no judgment creditor shall garnish wages in the same month that proceeds from a deposit in a financial institution have also been garnished from the same judgment debtor.</p>	1/18/2017 Date of Introduction 1/20/2017 Referred to Judiciary Committee
LB 553 (Lowe)	<p>Provide for a nonelection of coverage under the Nebraska Workers' Compensation Act</p> <p>Employer Impact: the bill amends Section 48-4,110 of the Nebraska Worker's Compensation Act to provide that any individual employer, partner, limited liability company member, or self-employed person who is actually engaged in the business on a substantially full-time basis and who does not elect to bring himself or herself within the provisions of the Nebraska Worker's Compensation Act shall file with the Nebraska Worker's Compensation Court a written nonelection of worker's compensation coverage. The nonelection is not enforceable if it is required as a condition of employment.</p> <p>The bill also provides instructions on how to terminate this election and requires the administrator of the</p>	1/18/2017 Date of Introduction 1/20/2017 Referred to Business and Labor Committee

	compensation court to maintain a list of individuals who have filed a nonelection.	
LB 557 (Harr)	<p>Adopt the Great Opportunities Nebraska Act</p> <p>Employer Impact: The Act seeks to expand business and provide additional jobs for Nebraskans. The Act identifies certain target industries (i.e. assembly plants, data processing centers, and research facilities) and provides different levels of project tiers that a business can engage in. After the business satisfies a certain tier, it is afforded certain tax credits based on that tier. For example, engaging in a certain tier project will permit the employer to obtain a refund of sales and use tax and property taxes. The businesses are subject to an audit by the Tax Commissioner to ensure that the business did qualify for the incentives received.</p>	<p>1/18/2017 Date of Introduction</p> <p>1/20/2017 Referred to Revenue Committee</p>
LB 622 (Wishart)	<p>Adopt the Medical Cannabis Act</p> <p>Employer Impact: The Act allows for medical marijuana use by qualified individuals. The Act does not permit employees to vaporize medical cannabis in a place of employment.</p>	<p>1/18/2017 Date of Introduction</p> <p>1/20/2017 Referred to Judiciary Committee</p>