
SENATE BILL NO. 75—COMMITTEE ON COMMERCE AND LABOR

(ON BEHALF OF THE EMPLOYMENT SECURITY
DIVISION OF THE DEPARTMENT OF
EMPLOYMENT, TRAINING AND REHABILITATION)

PREFILED NOVEMBER 18, 2020

Referred to Committee on Commerce and Labor

SUMMARY—Revises provisions relating to unemployment compensation. (BDR 53-349)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to unemployment compensation; revising provisions relating to unemployment contribution rates; revising the base period for determining entitlement to unemployment benefits; revising requirements relating to the confidentiality of information concerning unemployment compensation; revising provisions governing the electronic transmission of certain communications related to unemployment compensation; revising provisions relating to eligibility for unemployment benefits under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

- 1 The Unemployment Compensation Law generally: (1) requires employers to
2 pay contributions into the Unemployment Compensation Fund at a certain rate of
3 the wages paid by the employer for employment; and (2) makes persons who have
4 become unemployed and comply with certain requirements eligible for benefits
5 from the Unemployment Compensation Fund in an amount based on the person’s
6 previous wages for employment. (Chapter 612 of NRS)
7 Existing law separates the contribution rates of employers into a number of
8 classes. The Administrator of the Employment Security Division of the Department
9 of Employment, Training and Rehabilitation is required to prescribe annually a
10 contribution rate schedule that determines how each employer will be classified.
11 (NRS 612.550) **Section 14** of this bill requires employers to be distributed among
12 the contribution rate classes in such a manner that the average overall employer



13 contribution rate is a certain percentage calculated in a method prescribed by
14 **section 1** of this bill.

15 To be eligible for unemployment benefits, a person is required to have been
16 paid a certain amount of wages during a specified period of time referred to as the
17 person's "base period." (NRS 612.375) **Section 2** of this bill revises the definition
18 of the term "base period" to remove provisions providing for the use of an
19 alternative base period for persons who would otherwise be ineligible for
20 unemployment benefits.

21 Existing federal law imposes various requirements on states concerning the
22 confidentiality and disclosure of information related to unemployment
23 compensation. (20 C.F.R. Part 603) **Sections 3 and 19** of this bill revise and
24 remove certain provisions of existing law concerning the confidentiality of such
25 information and the circumstances under which the Administrator is authorized to
26 disclose such information for the purposes of complying with federal law.
27 (NRS 612.265)

28 Existing law requires an eligible person who is unemployed in any week to be
29 paid a benefit for that week in the amount of the person's weekly benefit amount,
30 less 75 percent of the remuneration payable to the person for that week. (NRS
31 612.350) **Section 4** of this bill reduces this percentage to 66 2/3 percent of the
32 remuneration payable to the person beginning January 1, 2022.

33 Existing federal law requires that unemployment benefits be denied to certain
34 employees of educational institutions for any period between successive academic
35 years or terms, a vacation or a recess for a holiday, if there is reasonable assurance
36 that the employee will return to service in the ensuing academic year for any
37 educational institution. (26 U.S.C. § 3304(a)(6)) The United States Department of
38 Labor has issued guidance setting forth certain procedures concerning the
39 application of this requirement to employees of multiple educational institutions.
40 (U.S. Dept. of Labor UIPL 5-17 (2017)) **Sections 6 and 7** of this bill set forth
41 requirements for determining the eligibility for unemployment benefits of persons
42 who provide services in multiple capacities for educational institutions in
43 accordance with federal guidance.

44 Under existing law, the Administrator or Division is authorized to provide
45 documents or communications to a person electronically if the person has requested
46 to receive documents or communications electronically. (NRS 612.253) **Sections 5,**
47 **8-13, 15, 17 and 18** of this bill revise provisions of existing law requiring certain
48 notices and other communications relating to unemployment compensation to be
49 mailed or personally served for the purposes of allowing such notices and
50 communications to be provided electronically.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 612 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *1. As used in this section:*

4 *(a) "Average actual contribution rate" means the total*
5 *contributions paid by employers in a calendar year divided by the*
6 *total taxable wages in that year.*

7 *(b) "Average high-cost rate" means the average of the three*
8 *highest total benefit cost rates for individual calendar years in a*
9 *period that is at least 20 years or which includes at least three*



1 *monthly economic cycle peaks as determined by the National*
2 *Bureau of Economic Research, whichever period is longer.*

3 (c) *“Federal advance” has the meaning ascribed to it in*
4 *NRS 612.6114.*

5 (d) *“Net average high-cost multiple” means the net trust fund*
6 *balance divided by the trust fund adequacy level.*

7 (e) *“Net trust fund balance” means the total amount of money*
8 *available in the State’s account in the Unemployment Trust Fund*
9 *of the United States Treasury minus the balance of any federal*
10 *advance outstanding as of June 30 of a calendar year.*

11 (f) *“Taxable benefit cost rate” means the total benefits paid*
12 *pursuant to this chapter divided by the total taxable wages for the*
13 *same period.*

14 (g) *“Total benefit cost rate” means the total benefits paid*
15 *pursuant to this chapter divided by the total wages for the same*
16 *period.*

17 (h) *“Total taxable wages” means the total wages for*
18 *contributing employers subject to the payment of unemployment*
19 *contributions computed pursuant to subsection 1 of NRS 612.545*
20 *for a consecutive 12-month period.*

21 (i) *“Total wages” means the total of all wages reported by*
22 *employers subject to this chapter for a consecutive 12-month*
23 *period.*

24 (j) *“Trust fund adequacy level” means the average high-cost*
25 *rate multiplied by the total wages as of June 30.*

26 2. *Each year, the Administrator shall determine the average*
27 *overall employer contribution rate in the manner provided by this*
28 *section for the purposes of distributing eligible employers among*
29 *the various contribution rates pursuant to subsection 5 of*
30 *NRS 612.550.*

31 3. *By September 30 of each year, the Administrator shall*
32 *determine:*

33 (a) *The net average high-cost multiple for the State as of*
34 *June 30 of that year.*

35 (b) *The taxable benefit cost rate for the 12 months ending on*
36 *June 30 of that year.*

37 (c) *The median taxable benefit cost rate for the 5 immediately*
38 *preceding calendar years.*

39 (d) *The total balance on any federal advance still outstanding*
40 *as of June 30 of that year.*

41 (e) *The net trust fund balance.*

42 (f) *The provisional average contribution rate.*

43 4. *Except as otherwise provided in subsection 5, the*
44 *provisional average contribution rate determined pursuant to*
45 *subsection 3 must be equal to:*



1 (a) *If the net average high-cost multiple is less than 1.50, the*
2 *result obtained by dividing the sum of the following amounts by*
3 *six:*

4 (1) *The taxable benefit cost rate determined by the*
5 *Administrator pursuant to subsection 3;*

6 (2) *The total balance on any federal advance determined by*
7 *the Administrator pursuant to subsection 3 divided by the total*
8 *taxable wages for the 12 months ending on June 30; and*

9 (3) *The trust fund adequacy level divided by the total*
10 *taxable wages for the 12 months ending on March 31.*

11 (b) *If the net average high-cost multiple is at least 1.50, the*
12 *result obtained by multiplying the median taxable benefit cost rate*
13 *for the 5 immediately preceding calendar years by 1.10.*

14 5. *If the Administrator determines that the provisional*
15 *average contribution rate calculated in the manner specified in*
16 *subsection 4 is:*

17 (a) *More than 10 percent higher than the average actual*
18 *contribution rate in the immediately preceding calendar year, the*
19 *provisional contribution rate must be equal to the result obtained*
20 *by multiplying the average actual contribution rate in the*
21 *immediately preceding calendar year by 1.10.*

22 (b) *Less than 90 percent of the average actual contribution*
23 *rate in the immediately preceding calendar year, the provisional*
24 *contribution rate must be equal to the result obtained by*
25 *multiplying the average actual contribution rate in the*
26 *immediately preceding calendar year by 0.90.*

27 6. *Except as otherwise provided in subsection 7, the average*
28 *overall employer contribution rate must be equal to the provisional*
29 *average contribution rate determined pursuant to subsection 3.*

30 7. *If the Administrator determines that the average overall*
31 *employer contribution rate is:*

32 (a) *More than 3.50 percent, the average overall employer*
33 *contribution rate must be equal to 3.50 percent.*

34 (b) *Less than 0.75 percent, the average overall employer*
35 *contribution rate must be equal to 0.75 percent.*

36 **Sec. 2.** NRS 612.025 is hereby amended to read as follows:

37 612.025 1. Except as otherwise provided in this section and
38 in NRS 612.344, "base period" means the first 4 of the last 5
39 completed calendar quarters immediately preceding the first day of a
40 person's benefit year, except that if one calendar quarter of the base
41 period so established has been used in a previous determination of
42 the person's entitlement to benefits the base period is the first 4
43 completed calendar quarters immediately preceding the first day of
44 the person's benefit year.



1 2. ~~If a person is not entitled to benefits using the base period~~
2 ~~as defined in subsection 1 but would be entitled to benefits if the~~
3 ~~base period were the last 4 completed calendar quarters immediately~~
4 ~~preceding the first day of the person's benefit year, "base period"~~
5 ~~means the last 4 completed calendar quarters immediately preceding~~
6 ~~the first day of the person's benefit year.~~

7 —3.] In the case of a combined wage claim pursuant to the
8 reciprocal arrangements provided in NRS 612.295, the base period
9 is that applicable under the unemployment compensation law of the
10 paying state.

11 **Sec. 3.** NRS 612.265 is hereby amended to read as follows:

12 612.265 1. Except as otherwise provided in this section and
13 NRS 239.0115, 607.217 and 612.642, information obtained from
14 any employing unit or person pursuant to the administration of this
15 chapter, ~~and~~ any determination as to the benefit rights of any
16 person *and any information relating to the contributions paid by*
17 *an employing unit under this chapter* is confidential and may not
18 be disclosed or be open to public inspection in any manner. ~~[which~~
19 ~~would reveal the person's or employing unit's identity.]~~

20 2. ~~[Any claimant or a legal representative of a claimant is~~
21 ~~entitled to] *The Administrator may disclose any confidential*~~
22 ~~information [from the records of the Division, to the extent~~
23 ~~necessary for the proper presentation of the claimant's claim in any~~
24 ~~proceeding pursuant to this chapter. A claimant or an employing~~
25 ~~unit is not entitled to information from the records of the Division~~
26 ~~for any other purpose.] *in accordance with the requirements*~~
27 ~~*enumerated in 20 C.F.R. Part 603 or any successor regulation and*~~
28 ~~*any written guidance promulgated and issued by the United States*~~
29 ~~*Department of Labor consistent with 20 C.F.R. Part 603.*~~

30 3. The Administrator may, in accordance with a cooperative
31 agreement among all participants in the statewide longitudinal data
32 system developed pursuant to NRS 400.037 and administered
33 pursuant to NRS 223.820, make the information obtained by the
34 Division available to:

35 (a) The Board of Regents of the University of Nevada for the
36 purpose of complying with the provisions of subsection 4 of NRS
37 396.531; and

38 (b) The Director of the Department of Employment, Training
39 and Rehabilitation for the purpose of complying with the provisions
40 of paragraph (d) of subsection 1 of NRS 232.920.

41 4. ~~[Subject to such restrictions as the Administrator may by~~
42 ~~regulation prescribe, the information obtained by the Division may~~
43 ~~be made available to:~~

44 —(a) Any agency of this or any other state or any federal agency
45 charged with the administration or enforcement of laws relating to



1 ~~unemployment compensation, public assistance, workers'~~
2 ~~compensation or labor and industrial relations, or the maintenance~~
3 ~~of a system of public employment offices;~~

4 ~~—(b) Any state or local agency for the enforcement of child~~
5 ~~support;~~

6 ~~—(c) The Internal Revenue Service of the Department of the~~
7 ~~Treasury;~~

8 ~~—(d) The Department of Taxation;~~

9 ~~—(e) The State Contractors' Board in the performance of its duties~~
10 ~~to enforce the provisions of chapter 624 of NRS; and~~

11 ~~—(f) The Secretary of State to operate the state business portal~~
12 ~~established pursuant to chapter 75A of NRS for the purposes of~~
13 ~~verifying that data submitted via the portal has satisfied the~~
14 ~~necessary requirements established by the Division, and as~~
15 ~~necessary to maintain the technical integrity and functionality of the~~
16 ~~state business portal established pursuant to chapter 75A of NRS.~~

17 ~~Information obtained in connection with the administration of the~~
18 ~~Division may be made available to persons or agencies for purposes~~
19 ~~appropriate to the operation of a public employment service or a~~
20 ~~public assistance program.~~

21 ~~—5. Upon written request made by the State Controller or a~~
22 ~~public officer of a local government, the Administrator shall furnish~~
23 ~~from the records of the Division the name, address and place of~~
24 ~~employment of any person listed in the records of employment of~~
25 ~~the Division. The request may be made electronically and must set~~
26 ~~forth the social security number of the person about whom the~~
27 ~~request is made and contain a statement signed by the proper~~
28 ~~authority of the State Controller or local government certifying that~~
29 ~~the request is made to allow the proper authority to enforce a law to~~
30 ~~recover a debt or obligation assigned to the State Controller for~~
31 ~~collection or owed to the local government, as applicable. Except as~~
32 ~~otherwise provided in NRS 239.0115, the information obtained by~~
33 ~~the State Controller or local government is confidential and may not~~
34 ~~be used or disclosed for any purpose other than the collection of a~~
35 ~~debt or obligation assigned to the State Controller for collection or~~
36 ~~owed to that local government. The Administrator may charge a~~
37 ~~reasonable fee for the cost of providing the requested information.~~

38 ~~—6.] The Administrator may publish [or otherwise provide]~~
39 ~~*aggregate statistics and* information on [the names of] employers,~~
40 ~~[their addresses,] their type or class of business or industry [.] and~~
41 ~~the approximate number of employees employed by [each] such~~
42 ~~[employer,] *employers,* if the information released will assist~~
43 ~~unemployed persons to obtain employment or will be generally~~
44 ~~useful in developing and diversifying the economic interests of this~~
45 ~~State. Upon request by a state agency which is able to demonstrate~~



1 that its intended use of the information will benefit the residents of
2 this State, the Administrator may, in addition to the information
3 listed in this subsection, disclose the number of employees
4 employed by each employer and the total wages paid by each
5 employer. The Administrator may charge a fee to cover the actual
6 costs of any administrative expenses relating to the disclosure of this
7 information . ~~[to a state agency. The Administrator may require the~~
8 ~~state agency to certify in writing that the agency will take all actions~~
9 ~~necessary to maintain the confidentiality of the information and~~
10 ~~prevent its unauthorized disclosure.~~

11 ~~— 7. — Upon request therefor, the Administrator shall furnish to any~~
12 ~~agency of the United States charged with the administration of~~
13 ~~public works or assistance through public employment, and may~~
14 ~~furnish to any state agency similarly charged, the name, address,~~
15 ~~ordinary occupation and employment status of each recipient of~~
16 ~~benefits and the recipient's rights to further benefits pursuant to this~~
17 ~~chapter.~~

18 ~~— 8.]~~ 5. To further a current criminal investigation, the chief
19 executive officer of any law enforcement agency of this State ,
20 *another state or the Federal Government* may submit a written
21 request to the Administrator that the Administrator furnish, from the
22 records of the Division, the name, address and place of employment
23 of any person listed in the records of employment of the Division.
24 The request must set forth the social security number of the person
25 about whom the request is made and contain a statement signed by
26 the chief executive officer certifying that the request is made to
27 further a criminal investigation currently being conducted by the
28 agency. Upon receipt of such a request, the Administrator shall
29 furnish the information requested. The Administrator may charge a
30 fee to cover the actual costs of any related administrative expenses.

31 ~~[9. In addition to the provisions of subsection 6, the~~
32 ~~Administrator shall provide lists containing the names and addresses~~
33 ~~of employers, and information regarding the wages paid by each~~
34 ~~employer to the Department of Taxation, upon request, for use in~~
35 ~~verifying returns for the taxes imposed pursuant to chapters 363A,~~
36 ~~363B and 363C of NRS. The Administrator may charge a fee to~~
37 ~~cover the actual costs of any related administrative expenses.~~

38 ~~— 10. — Upon the request of any district judge or jury commissioner~~
39 ~~of the judicial district in which the county is located, the~~
40 ~~Administrator shall, in accordance with other agreements entered~~
41 ~~into with other district courts and in compliance with 20 C.F.R. Part~~
42 ~~603, and any other applicable federal laws and regulations~~
43 ~~governing the Division, furnish the name, address and date of birth~~
44 ~~of persons who receive benefits in any county, for use in the~~
45 ~~selection of trial jurors pursuant to NRS 6.045. The court or jury~~



~~1 commissioner who requests the list of such persons shall reimburse
2 the Division for the reasonable cost of providing the requested
3 information.~~

4 ~~11.]~~ 6. The Division of Industrial Relations of the Department
5 of Business and Industry shall periodically submit to the
6 Administrator, from information in the index of claims established
7 pursuant to NRS 616B.018, a list containing the name of each
8 person who received benefits pursuant to chapters 616A to 616D,
9 inclusive, or chapter 617 of NRS. Upon receipt of that information,
10 the Administrator shall compare the information so provided with
11 the records of the Employment Security Division regarding persons
12 claiming benefits pursuant to this chapter for the same period. The
13 information submitted by the Division of Industrial Relations must
14 be in a form determined by the Administrator and must contain the
15 social security number of each such person. If it appears from the
16 information submitted that a person is simultaneously claiming
17 benefits under this chapter and under chapters 616A to 616D,
18 inclusive, or chapter 617 of NRS, the Administrator shall notify the
19 Attorney General or any other appropriate law enforcement agency.

20 ~~12.]~~ 7. The Administrator may request the Comptroller of the
21 Currency of the United States to cause an examination of the
22 correctness of any return or report of any national banking
23 association rendered pursuant to the provisions of this chapter, and
24 may in connection with the request transmit any such report or
25 return to the Comptroller of the Currency of the United States as
26 provided in section 3305(c) of the Internal Revenue Code of 1954.

27 ~~13.]~~ 8. The Administrator, any employee or other person
28 acting on behalf of the Administrator, or any employee or other
29 person acting on behalf of an agency or entity allowed to access
30 information obtained from any employing unit or person in the
31 administration of this chapter, or any person who has obtained a list
32 of applicants for work, or of claimants or recipients of benefits
33 pursuant to this chapter, is guilty of a gross misdemeanor if he or
34 she:

35 (a) Uses or permits the use of the list for any political purpose;
36 (b) Uses or permits the use of the list for any purpose other than
37 one authorized by the Administrator or by law; or

38 (c) Fails to protect and prevent the unauthorized use or
39 dissemination of information derived from the list.

40 ~~14.]~~ 9. All letters, reports or communications of any kind,
41 oral, ~~10.]~~ written ~~11.]~~ *or electronic*, from the employer or employee
42 to each other or to the Division or any of its agents, representatives
43 or employees are ~~12.]~~ *confidential* and must not be the
44 subject matter or basis for any lawsuit if the letter, report or



1 communication is written, sent, delivered or prepared pursuant to
2 the requirements of this chapter.

3 **Sec. 4.** NRS 612.350 is hereby amended to read as follows:

4 612.350 1. An eligible person who is unemployed and
5 otherwise entitled to receive benefits in any week must be paid for
6 that week a benefit in an amount equal to the person's weekly
7 benefit amount, less ~~75~~ 66 2/3 percent of the remuneration payable
8 to him or her for that week.

9 2. The benefit, if not a multiple of \$1, must be computed to the
10 next lower multiple of \$1.

11 **Sec. 5.** NRS 612.365 is hereby amended to read as follows:

12 612.365 1. Any person who is overpaid any amount as
13 benefits under this chapter is liable for the amount overpaid unless:

14 (a) The overpayment was not due to fraud, misrepresentation or
15 willful nondisclosure on the part of the recipient; and

16 (b) The overpayment was received without fault on the part of
17 the recipient, and its recovery would be against equity and good
18 conscience, as determined by the Administrator.

19 2. The amount of the overpayment must be assessed to the
20 liable person, and the person must be notified of the basis of
21 the assessment. The notice must specify the amount for which the
22 person is liable. In the absence of fraud, misrepresentation or willful
23 nondisclosure, notice of the assessment must be mailed ,
24 *electronically transmitted* or personally served not later than 1 year
25 after the close of the benefit year in which the overpayment was
26 made.

27 3. Except as otherwise provided in subsection 4, at any time
28 within 5 years after the notice of overpayment, the Administrator
29 may recover the amount of the overpayment by using the same
30 methods of collection provided in NRS 612.625 to 612.645,
31 inclusive, 612.685 and 612.686 for the collection of past due
32 contributions or by deducting the amount of the overpayment from
33 any benefits payable to the liable person under this chapter.

34 4. If the overpayment is due to fraud, misrepresentation or
35 willful nondisclosure, the Administrator may, within 10 years after
36 the notice of overpayment, recover any amounts due in accordance
37 with the provisions of NRS 612.7102 to 612.7116, inclusive.

38 5. The Administrator may waive recovery or adjustment of all
39 or part of the amount of any such overpayment which the
40 Administrator finds to be uncollectible or the recovery or adjustment
41 of which the Administrator finds to be administratively
42 impracticable.

43 6. To the extent allowed pursuant to federal law, the
44 Administrator may assess any administrative fee prescribed by an



1 applicable agency of the United States regarding the recovery of
2 such overpayments.

3 7. Any person against whom liability is determined under this
4 section may appeal therefrom within 11 days after the date the
5 notice provided for in this section was mailed to, *electronically*
6 *transmitted to* or served upon, the person. An appeal must be made
7 and conducted in the manner provided in this chapter for the appeals
8 from determinations of benefit status. The 11-day period provided
9 for in this subsection may be extended for good cause shown.

10 **Sec. 6.** NRS 612.432 is hereby amended to read as follows:

11 612.432 1. ~~[Benefits]~~ *Except as otherwise provided in this*
12 *section, benefits* based on service in an instructional, research or
13 principal administrative capacity in any educational institution or
14 based on other service in any educational institution must be denied
15 to any person for any week of unemployment which begins during
16 an established and customary vacation or recess for a holiday if the
17 person performs service in the period immediately preceding the
18 vacation or recess and there is reasonable assurance that the person
19 will be provided employment immediately succeeding the vacation
20 or recess.

21 2. *If a person performs services in more than one capacity for*
22 *any educational institution, benefits must be denied to the person*
23 *for any week of unemployment which begins during an*
24 *established and customary vacation or recess for a holiday if:*

25 (a) *The person performs services in any of his or her*
26 *capacities in the period immediately preceding the vacation or*
27 *recess;*

28 (b) *There is reasonable assurance that the person will be*
29 *provided employment immediately succeeding the vacation or*
30 *recess in any of his or her capacities with any educational*
31 *institution; and*

32 (c) *The wages for the employment provided pursuant to*
33 *paragraph (b) will not be less than 90 percent of the aggregate*
34 *amount of wages paid to the person for all services performed in*
35 *all capacities for any educational institution in the period*
36 *immediately preceding the vacation or recess.*

37 3. *If a person performs services in more than one capacity for*
38 *any educational institution and benefits are not denied to the*
39 *person pursuant to subsection 2, all of the services performed in*
40 *all capacities for any educational institution in the period*
41 *immediately preceding an established and customary vacation or*
42 *recess for a holiday must be included to determine the person's*
43 *eligibility for benefits for any week of unemployment which begins*
44 *during the vacation or recess.*



1 **4. If a person is paid benefits for a week of unemployment**
2 **based on the services described in subsection 3, the amount of the**
3 **benefits paid that is based on services performed for which an**
4 **educational institution provided the person reasonable assurance**
5 **of employment immediately succeeding the vacation or recess:**

6 (a) **If the educational institution has not been given the right**
7 **to make reimbursements in lieu of contributions pursuant to NRS**
8 **612.553, must not be charged against the records for experience**
9 **rating of that educational institution.**

10 (b) **If the educational institution has been given the right to**
11 **make reimbursements in lieu of contributions pursuant to NRS**
12 **612.553, is not required to be reimbursed into the Unemployment**
13 **Compensation Fund by that educational institution.**

14 **5.** The provisions of this section apply also to services
15 performed while employed by a governmental agency which is
16 established and operated to provide services to educational
17 institutions and which may make reimbursements in lieu of
18 contributions pursuant to NRS 612.553.

19 **Sec. 7.** NRS 612.434 is hereby amended to read as follows:

20 612.434 1. ~~Benefits~~ **Except as otherwise provided in**
21 **subsections 4 and 5, benefits** based on service in an instructional,
22 research or principal administrative capacity for any educational
23 institution must be denied to any person for any week of
24 unemployment which begins during the period between two
25 successive academic years, or during a similar period between two
26 regular terms, whether or not successive, or during a period of paid
27 sabbatical leave provided for in the person's contract, if that person
28 performs the service in the first of the academic years or terms and
29 there is a contract or reasonable assurance that the person will be
30 provided employment in any such capacity for an educational
31 institution in the next academic year or term.

32 2. Except as provided in subsection 3, benefits based on service
33 in any other capacity for any educational institution must be denied
34 to any person for any week of unemployment which begins during
35 the period between two successive academic years or terms if the
36 person performed the service in the first of the academic years or
37 terms and there is reasonable assurance that the person will be
38 provided employment to perform that service in the next academic
39 year or term.

40 3. A person who is denied benefits pursuant to subsection 2
41 and not offered an opportunity to perform the service for the
42 educational institution for the second academic year or term is
43 entitled to retroactive payment of his or her benefits for each week
44 for which the person filed a timely claim that was denied pursuant to
45 subsection 2.



1 4. *If a person performs services in more than one capacity for*
2 *any educational institution, benefits must be denied to the person*
3 *for any week of unemployment which begins during the period*
4 *between two successive academic years, or during a similar period*
5 *between two regular terms, whether or not successive, or during a*
6 *period of paid sabbatical leave provided for in the person's*
7 *contract if:*

8 (a) *The person performs services in any of his or her*
9 *capacities in the first of the academic years or terms;*

10 (b) *There is a contract or reasonable assurance that the person*
11 *will be provided employment in any of his or her capacities with*
12 *any educational institution in the next academic year or term; and*

13 (c) *The wages for the employment provided pursuant to*
14 *paragraph (b) will not be less than 90 percent of the aggregate*
15 *amount of wages paid for all services performed in all capacities*
16 *for any educational institution in the first of the academic years or*
17 *terms.*

18 5. *If a person performs services in more than one capacity for*
19 *any educational institution and benefits are not denied to the*
20 *person pursuant to subsection 4, all of the services performed in*
21 *all capacities for any educational institution during the first of the*
22 *academic years or terms must be included to determine the*
23 *person's eligibility for benefits for any week of unemployment*
24 *which begins during the period between two successive academic*
25 *years, or during a similar period between two regular terms,*
26 *whether or not successive, or during a period of paid sabbatical*
27 *leave provided for in the person's contract.*

28 6. *If a person is paid benefits for a week of unemployment*
29 *based on the services described in subsection 5, the amount of*
30 *such benefits paid that is based on services performed for which*
31 *an educational institution provided a contract or reasonable*
32 *assurance of employment for the academic year or term:*

33 (a) *If the educational institution has not been given the right*
34 *to make reimbursements in lieu of contributions pursuant to NRS*
35 *612.553, must not be charged against the records for experience*
36 *rating of that educational institution.*

37 (b) *If the educational institution has been given the right to*
38 *make reimbursements in lieu of contributions pursuant to NRS*
39 *612.553, is not required to be reimbursed into the Unemployment*
40 *Compensation Fund by the educational institution.*

41 7. *The provisions of this section apply also to services*
42 *performed while employed by a governmental agency which is*
43 *established and operated to provide services to educational*
44 *institutions and which may make reimbursements in lieu of*
45 *contributions pursuant to NRS 612.553.*



1 **Sec. 8.** NRS 612.485 is hereby amended to read as follows:
2 612.485 1. Any determination or redetermination is final 11
3 days after the date of notification *by electronic transmission* or
4 mailing of the notice of determination or redetermination unless a
5 request for reconsideration or an appeal is filed within the 11-day
6 period.

7 2. Nothing in this section limits or abridges the authority of the
8 Administrator to make a redetermination as provided in
9 NRS 612.480.

10 3. Any notice of a determination or redetermination must
11 clearly indicate the interested persons' right to appeal.

12 **Sec. 9.** NRS 612.495 is hereby amended to read as follows:

13 612.495 1. Any person entitled to a notice of determination
14 or redetermination may file an appeal from the determination with
15 an Appeal Tribunal, and the Administrator shall be a party
16 respondent thereto. The appeal must be filed within 11 days after the
17 date of mailing , *electronic transmission* or personal service of the
18 notice of determination or redetermination. The 11-day period may
19 be extended for good cause shown. Any employing unit whose
20 rights may be adversely affected may be permitted by the Appeal
21 Tribunal to intervene as a party respondent to the appeal.

22 2. An appeal shall be deemed to be filed on the date it is
23 delivered to the Division, or, if it is mailed, on the postmarked date
24 appearing on the envelope in which it was mailed, if postage is
25 prepaid and the envelope is properly addressed to the office of the
26 Division that mailed notice of the person's claim for benefits to each
27 employer entitled to notice under NRS 612.475.

28 3. The 11-day period provided for in this section must be
29 computed by excluding the day the determination was mailed ,
30 *electronically transmitted* or personally served, and including the
31 last day of the 11-day period, unless the last day is a Saturday,
32 Sunday or holiday, in which case that day must also be excluded.

33 4. The Appeal Tribunal may permit the withdrawal of the
34 appeal by the appellant at the appellant's request if there is no
35 coercion or fraud involved in the withdrawal.

36 **Sec. 10.** NRS 612.500 is hereby amended to read as follows:

37 612.500 1. A reasonable opportunity for a fair hearing on
38 appeals must be promptly afforded all parties.

39 2. An Appeal Tribunal shall inquire into and develop all facts
40 bearing on the issues and shall receive and consider evidence
41 without regard to statutory and common-law rules. In addition to the
42 issues raised by the appealed determination, the Appeal Tribunal
43 may consider all issues affecting the claimant's rights to benefits
44 from the beginning of the period covered by the determination to the
45 date of the hearing.



1 3. An Appeal Tribunal shall include in the record and consider
2 as evidence all records of the Administrator that are material to the
3 issues.

4 4. The Administrator shall adopt regulations governing the
5 manner of filing appeals and the conduct of hearings and appeals
6 consistent with the provisions of this chapter.

7 5. A record of all testimony and proceedings on appeal must be
8 kept for 6 months after the date on which a decision of an Appeal
9 Tribunal is mailed ~~{ }~~ *or electronically transmitted*, but testimony
10 need not be transcribed unless further review is initiated. If further
11 review is not initiated within that period, the record may be
12 destroyed.

13 6. Witnesses subpoenaed are entitled to fees in the amounts
14 specified in NRS 50.225, and the fees of witnesses so subpoenaed
15 shall be deemed part of the expense of administering this chapter.

16 7. An Appeal Tribunal shall not participate in an appeal
17 hearing in which the Appeal Tribunal has a direct or indirect
18 interest.

19 8. If the records of an appeal have been destroyed pursuant to
20 subsection 5, a person aggrieved by the decision in the appeal may
21 petition a district court for a trial de novo. If the district court finds
22 that good cause exists for the party's failure to pursue the
23 administrative remedies provided in NRS 612.510, it may grant the
24 petitioner's request.

25 **Sec. 11.** NRS 612.510 is hereby amended to read as follows:

26 612.510 1. After a hearing, an Appeal Tribunal shall make its
27 findings promptly and on the basis thereof affirm, modify or reverse
28 the determination. Each party must be promptly furnished a copy of
29 the decision and the supporting findings ~~{ }~~ *by mail or electronic*
30 *transmission*.

31 2. The decision is final unless an appeal to the Board of
32 Review or a request for review or appeal to the Board of Review is
33 filed, within 11 days after the decision has been mailed to each
34 party's last known address or ~~{ otherwise delivered }~~ *electronically*
35 *transmitted* to the party. The 11-day period may be extended for
36 good cause shown.

37 3. A request for review or appeal to the Board of Review shall
38 be deemed to be filed on the date it is delivered to the Division, or,
39 if it is mailed, on the postmarked date appearing on the envelope in
40 which it was mailed, if the postage was prepaid and the envelope
41 was properly addressed to one of the offices of the Division.

42 4. The time provided for in this section must be computed in
43 the manner provided in NRS 612.495.



1 **Sec. 12.** NRS 612.515 is hereby amended to read as follows:

2 612.515 1. An appeal to the Board of Review by any party
3 must be allowed as a matter of right if the Appeal Tribunal's
4 decision reversed or modified the Administrator's determination. In
5 all other cases, further review must be at the discretion of the Board
6 of Review.

7 2. The Board *of Review* on its own motion may initiate a
8 review of a decision or determination of an Appeal Tribunal within
9 11 days after the date of mailing *or electronic transmission* of the
10 decision.

11 3. The Board *of Review* may affirm, modify or reverse the
12 findings or conclusions of the Appeal Tribunal solely on the basis of
13 evidence previously submitted, or upon the basis of such additional
14 evidence as it may direct to be taken.

15 4. Each party, including the Administrator, must be promptly
16 furnished a copy of the decision and the supporting findings of the
17 Board of Review.

18 **Sec. 13.** NRS 612.525 is hereby amended to read as follows:

19 612.525 1. Any decision of the Board of Review in the
20 absence of an appeal therefrom as herein provided becomes final 11
21 days after the date of notification *by electronic transmission* or
22 mailing thereof, and judicial review thereof is permitted only after
23 any party claiming to be aggrieved thereby has exhausted
24 administrative remedies as provided by this chapter.

25 2. The Administrator shall be deemed to be a party to any
26 judicial action involving any such decision, and may be represented
27 in any such judicial action by:

28 (a) Any qualified attorney employed by the Administrator and
29 designated by the Administrator for that purpose; or

30 (b) The Attorney General, at the Administrator's request.

31 3. The Administrator may appeal from any decision of the
32 Board of Review to the courts as may any other party to that
33 decision.

34 **Sec. 14.** NRS 612.550 is hereby amended to read as follows:

35 612.550 1. As used in this section:

36 (a) "Average actual duration" means the number of weeks
37 obtained by dividing the number of weeks of benefits paid for weeks
38 of total unemployment in a consecutive 12-month period by the
39 number of first payments made in the same 12-month period.

40 (b) "Average annual payroll" for each calendar year means the
41 annual average of total wages paid by an employer subject to
42 contributions for the 3 consecutive calendar years immediately
43 preceding the computation date. The average annual payroll for
44 employers first qualifying as eligible employers must be computed
45 on the total amount of wages paid, subject to contributions, for not



1 less than 10 consecutive quarters and not more than 12 consecutive
2 quarters ending on December 31, immediately preceding the
3 computation date.

4 (c) "Beneficiary" means a person who has received a first
5 payment.

6 (d) "Computation date" for each calendar year means June 30 of
7 the preceding calendar year.

8 (e) "Covered worker" means a person who has worked in
9 employment subject to this chapter.

10 (f) "First payment" means the first weekly unemployment
11 insurance benefit paid to a person in the person's benefit year.

12 (g) "Reserve balance" means the excess, if any, of total
13 contributions paid by each employer over total benefit charges to
14 that employer's experience rating record.

15 (h) "Reserve ratio" means the percentage ratio that the reserve
16 balance bears to the average annual payroll.

17 (i) "Total contributions paid" means the total amount of
18 contributions, due on wages paid on or before the computation date,
19 paid by an employer not later than the last day of the second month
20 immediately following the computation date.

21 ~~[(j) "Unemployment risk ratio" means the ratio obtained by~~
22 ~~dividing the number of first payments issued in any consecutive 12-~~
23 ~~month period by the average monthly number of covered workers in~~
24 ~~employment as shown on the records of the Division for the same~~
25 ~~12-month period.]~~

26 2. The Administrator shall, as of the computation date for each
27 calendar year, classify employers in accordance with their actual
28 payrolls, contributions and benefit experience, and shall determine
29 for each employer the rate of contribution which applies to that
30 employer for each calendar year in order to reflect his or her
31 experience and classification. The contribution rate of an employer
32 may not be reduced below 2.95 percent, unless there have been 12
33 consecutive calendar quarters immediately preceding the
34 computation date throughout which the employer has been subject
35 to this chapter and his or her account as an employer could have
36 been charged with benefit payments, except that an employer who
37 has not been subject to the law for a sufficient period to meet this
38 requirement may qualify for a rate less than 2.95 percent if his or
39 her account has been chargeable throughout a lesser period not less
40 than the 10-consecutive-calendar-quarter period ending on the
41 computation date.

42 3. Any employer who qualifies under paragraph (b) of
43 subsection ~~[9]~~ 8 and receives the experience record of a predecessor
44 employer must be assigned the contribution rate of the predecessor.



1 4. Benefits paid to a person up to and including the
2 computation date must be charged against the records, for
3 experience rating, of the person's base-period employers in the same
4 percentage relationship that wages reported by individual employers
5 represent to total wages reported by all base period employers,
6 except that:

7 (a) If one of the base period employers has paid 75 percent or
8 more of the wages paid to the person during the person's base
9 period, and except as otherwise provided in NRS 612.551, the
10 benefits, less a proportion equal to the proportion of wages paid
11 during the base period by employers who make reimbursement in
12 lieu of contributions, must be charged to the records for experience
13 rating of that employer. The proportion of benefits paid which is
14 equal to the part of the wages of the claimant for the base period
15 paid by an employer who makes reimbursement must be charged to
16 the record of that employer.

17 (b) No benefits paid to a multistate claimant based upon
18 entitlement to benefits in more than one state may be charged to the
19 experience rating record of any employer when no benefits would
20 have been payable except pursuant to NRS 612.295.

21 (c) Except for employers who have been given the right to make
22 reimbursement in lieu of contributions, extended benefits paid to a
23 person must not be charged against the accounts of the person's
24 base-period employers.

25 5. The Administrator shall, as of the computation date for each
26 calendar year, compute the reserve ratio for each eligible employer
27 and shall classify those employers on the basis of their individual
28 reserve ratios. The contribution rate assigned to each eligible
29 employer for the calendar year must be determined by the range
30 within which the employer's reserve ratio falls. The Administrator
31 shall, by regulation, prescribe the contribution rate schedule to apply
32 for each calendar year by designating the ranges of reserve ratios to
33 which must be assigned the various contribution rates provided in
34 subsection 6. The lowest contribution rate must be assigned to the
35 designated range of highest reserve ratios and each succeeding
36 higher contribution rate must be assigned to each succeeding
37 designated range of lower reserve ratios, except that, within the
38 limits possible, the differences between reserve ratio ranges must be
39 uniform. *The regulations prescribing the contribution rate
40 schedule to apply for a calendar year must distribute eligible
41 employers among the various contribution rates in such a manner
42 that the average contribution rate for all eligible employers is
43 equal to the average overall employer contribution rate determined
44 by the Administrator pursuant to section 1 of this act.*



6. Each employer eligible for a contribution rate based upon experience and classified in accordance with this section must be assigned a contribution rate by the Administrator for each calendar year according to the following classes:

Class 1	0.25 percent
Class 2	0.55 percent
Class 3	0.85 percent
Class 4	1.15 percent
Class 5	1.45 percent
Class 6	1.75 percent
Class 7	2.05 percent
Class 8	2.35 percent
Class 9	2.65 percent
Class 10	2.95 percent
Class 11	3.25 percent
Class 12	3.55 percent
Class 13	3.85 percent
Class 14	4.15 percent
Class 15	4.45 percent
Class 16	4.75 percent
Class 17	5.05 percent
Class 18	5.40 percent

~~7. [On September 30 of each year, the Administrator shall determine:~~

~~—(a) The highest of the unemployment risk ratios experienced in the 109 consecutive 12-month periods in the 10 years ending on March 31;~~

~~—(b) The potential annual number of beneficiaries found by multiplying the highest unemployment risk ratio by the average monthly number of covered workers in employment as shown on the records of the Division for the 12 months ending on March 31;~~

~~—(c) The potential annual number of weeks of benefits payable found by multiplying the potential number of beneficiaries by the highest average actual duration experienced in the 109 consecutive 12-month periods in the 10 years ending on September 30; and~~

~~—(d) The potential maximum annual benefits payable found by multiplying the potential annual number of weeks of benefits payable by the average payment made to beneficiaries for weeks of total unemployment in the 12 months ending on September 30.~~

~~—8.]~~ The Administrator shall issue an individual statement, itemizing benefits charged during the 12-month period ending on the computation date, total benefit charges, total contributions paid, reserve balance and the rate of contributions to apply for that



1 calendar year, for each employer whose account is in active status
2 on the records of the Division on January 1 of each year and whose
3 account is chargeable with benefit payments on the computation
4 date of that year.

5 ~~19.1~~ 8. If an employer transfers its trade or business, or a
6 portion thereof, to another employer:

7 (a) And there is substantially common ownership, management
8 or control of the employers, the experience record attributable to the
9 transferred trade or business must be transferred to the employer to
10 whom the trade or business is transferred. The rates of both
11 employers must be recalculated, and the recalculated rates become
12 effective on the date of the transfer of the trade or business. If the
13 Administrator determines, following the transfer of the experience
14 record pursuant to this paragraph, that the sole or primary purpose
15 of the transfer of the trade or business was to obtain a reduced
16 liability for contributions, the Administrator shall combine the
17 experience rating records of the employers involved into a single
18 account and assign a single rate to the account.

19 (b) And there is no substantially common ownership,
20 management or control of the employers, the experience record of
21 an employer may be transferred to a successor employer as of the
22 effective date of the change of ownership if:

23 (1) The successor employer acquires the entire or a severable
24 and distinct portion of the business, or substantially all of the assets,
25 of the employer;

26 (2) The successor employer notifies the Division of the
27 acquisition in writing within 90 days after the date of the
28 acquisition;

29 (3) The employer and successor employer submit a joint
30 application to the Administrator requesting the transfer; and

31 (4) The joint application is approved by the Administrator.
32 ↪ The joint application must be submitted within 1 year after the
33 date of issuance by the Division of official notice of eligibility to
34 transfer.

35 (c) Except as otherwise provided in paragraph (a), a transfer of
36 the experience record must not be completed if the Administrator
37 determines that the acquisition was effected solely or primarily to
38 obtain a more favorable contribution rate.

39 (d) Any liability to the Division for unpaid contributions,
40 interest or forfeit attributable to the transferred trade or business
41 must be transferred to the successor employer. The percentage of
42 liability transferred must be the same as the percentage of the
43 experience record transferred.

44 ~~110.1~~ 9. Whenever an employer has paid no wages in
45 employment for 8 consecutive calendar quarters following the last



1 calendar quarter in which the employer paid wages for employment,
2 the Administrator shall terminate the employer's experience rating
3 account, and the account must not thereafter be used in any rate
4 computation.

5 ~~[11.]~~ 10. The Administrator may adopt reasonable accounting
6 methods to account for those employers which are in a category for
7 providing reimbursement in lieu of contributions.

8 ~~[12.]~~ 11. To the extent allowed by federal law, the
9 Administrator may, by regulation, suspend, modify, amend or waive
10 any requirement of this section for the duration of a state of
11 emergency or declaration of disaster proclaimed pursuant to NRS
12 414.070 and for any additional period of time during which the
13 emergency or disaster directly affects the requirement of this section
14 if:

15 (a) The Administrator determines the action is:

16 (1) In the best interest of the Division, this State or the
17 general health, safety and welfare of the citizens of this State; or

18 (2) Necessary to comply with instructions received from the
19 Department of Labor; and

20 (b) The action of the Administrator is approved by the
21 Governor.

22 **Sec. 15.** NRS 612.551 is hereby amended to read as follows:

23 612.551 1. Except as otherwise provided in subsections 2, 3
24 and 7, if the Division determines that a claimant has earned 75
25 percent or more of his or her wages during his or her base period
26 from one employer, it shall notify the employer by mail *or*
27 *electronic transmission* of its determination and advise him or her
28 that he or she has a right to protest the charging of benefits to his or
29 her account pursuant to subsection 4 of NRS 612.550.

30 2. Benefits paid pursuant to an elected base period in
31 accordance with NRS 612.344 must not be charged against the
32 record for experience rating of the employer.

33 3. Except as otherwise provided in subsection 7, if a claimant
34 leaves his or her last or next to last employer to take other
35 employment and leaves or is discharged by the latter employer,
36 benefits paid to the claimant must not be charged against the record
37 for experience rating of the former employer.

38 4. If the employer provides evidence within 10 working days
39 after the notice required by subsection 1 was mailed *or*
40 *electronically transmitted* which satisfies the Administrator that the
41 claimant:

42 (a) Left his or her employment voluntarily without good cause
43 or was discharged for misconduct connected with the employment;
44 or



1 (b) Was the spouse of an active member of the Armed Forces of
2 the United States and left his or her employment because the spouse
3 was transferred to a different location,

4 ↪ the Administrator shall order that the benefits not be charged
5 against the record for experience rating of the employer.

6 5. The employer may appeal from the ruling of the
7 Administrator relating to the cause of the termination of the
8 employment of the claimant in the same manner as appeals may be
9 taken from determinations relating to claims for benefits.

10 6. A determination made pursuant to this section does not
11 constitute a basis for disqualifying a claimant to receive benefits.

12 7. If an employer who is given notice of a claim for benefits
13 pursuant to subsection 1 fails to submit timely to the Division all
14 known relevant facts which may affect the claimant's rights to
15 benefits as required by NRS 612.475, the employer's record for
16 experience rating is not entitled to be relieved of the amount of any
17 benefits paid to the claimant as a result of such failure that were
18 charged against the employer's record pursuant to NRS 612.550 or
19 612.553.

20 8. To the extent allowed by federal law, the Administrator
21 may, by regulation, suspend, modify, amend or waive any
22 requirement of this section for the duration of a state of emergency
23 or declaration of disaster proclaimed pursuant to NRS 414.070 and
24 for any additional period of time during which the emergency or
25 disaster directly affects the requirement of this section if:

26 (a) The Administrator determines the action is:

27 (1) In the best interest of the Division, this State or the
28 general health, safety and welfare of the citizens of this State; or

29 (2) Necessary to comply with instructions received from the
30 Department of Labor; and

31 (b) The action of the Administrator is approved by the
32 Governor.

33 **Sec. 16.** NRS 612.553 is hereby amended to read as follows:

34 612.553 1. For the purposes of this section:

35 (a) "Indian tribe" includes any entity described in subsection 10
36 of NRS 612.055.

37 (b) "Nonprofit organization" means any entity described in
38 subsection 1 of NRS 612.121.

39 (c) "Political subdivision" means any entity described in
40 subsection 9 of NRS 612.055.

41 2. Any nonprofit organization, political subdivision or Indian
42 tribe which is subject to this chapter:

43 (a) Shall pay contributions to the Unemployment Compensation
44 Fund in the manner provided in NRS 612.535 to 612.550, inclusive,
45 *and section 1 of this act* unless it elects, in accordance with this



1 section, to pay into the Unemployment Compensation Fund, in lieu
2 of contributions, as reimbursement an amount equivalent to the
3 amount of regular unemployment compensation benefits and one-
4 half of the extended benefits paid to claimants that is attributable to
5 wages paid, except that after December 31, 1978, a political
6 subdivision, and after December 21, 2000, an Indian tribe, shall
7 reimburse an amount equal to the regular unemployment
8 compensation benefits and all of the extended benefits. An Indian
9 tribe may elect to become liable for payments by way of
10 reimbursement in lieu of contributions for the tribe as a whole, or
11 for any political subdivision, subsidiary, wholly owned business, or
12 any combination thereof. The amount of benefits payable by each
13 employer who elects to make payments by way of reimbursement in
14 lieu of contributions must be an amount which bears the same ratio
15 to the total benefits paid to a person as the total base-period wages
16 paid to that person by the employer bear to the total base-period
17 wages paid to that person by all of the person's base-period
18 employers. Two or more employers who have become liable for
19 payments by way of reimbursement in lieu of contributions may file
20 a joint application, in accordance with regulations of the
21 Administrator, for the establishment of a group account for the
22 purpose of sharing the cost of benefits paid that are attributable to
23 service in the employ of such employers.

24 (b) May elect to become liable for payments by way of
25 reimbursement in lieu of contributions for a period of not less than 4
26 consecutive calendar quarters beginning with the first day of the
27 calendar quarter on which it became subject to this chapter by filing
28 a written notice with the Administrator not later than 30 days
29 immediately following the date of the determination that it is subject
30 to this chapter. The organization remains liable for payments by way
31 of reimbursement in lieu of contributions until it files with the
32 Administrator a written notice terminating its election not later than
33 30 days before the beginning of the taxable year for which the
34 termination is first effective.

35 3. Any nonprofit organization, political subdivision or Indian
36 tribe which is paying contributions as provided in NRS 612.535 to
37 612.550, inclusive, *and section 1 of this act* may change to a
38 reimbursement-in-lieu-of-contributions basis by filing with the
39 Administrator not later than 30 days before the beginning of any
40 taxable year a written notice of its election to become liable for
41 payments by way of reimbursements in lieu of contributions. The
42 election is not terminable by the organization for that and the next
43 taxable year.

44 4. The Administrator may for a good cause extend the period in
45 which a notice of election or a notice of termination must be filed



1 and may permit an election to be retroactive, but not any earlier than
2 with respect to benefits paid after December 31, 1970, for a
3 nonprofit organization, December 31, 1976, for a political entity, or
4 December 21, 2000, for an Indian tribe.

5 5. The Administrator shall notify each nonprofit organization,
6 political subdivision and Indian tribe of any determination which the
7 Administrator may make of its status as an employer and of the
8 effective date of any election which it makes and of any termination
9 of such election. The Administrator's determination is subject to
10 reconsideration, petitions for hearing and judicial review in
11 accordance with the provisions of this chapter.

12 6. The amount of reimbursement in lieu of contributions due
13 from each employing unit which elects to make reimbursement in
14 lieu of contributions must be determined by the Administrator as
15 soon as practicable after the end of each calendar quarter or at the
16 end of any other period as determined by the Administrator. The
17 Administrator shall bill each employing unit which makes
18 reimbursement in lieu of contributions for an amount determined
19 pursuant to paragraph (a) of subsection 2. Amounts due under this
20 subsection must be paid not later than 30 days after a bill is mailed
21 to the last known address of the employing unit. If payment is not
22 made on or before the date due and payable, the whole or any part
23 thereafter remaining unpaid bears interest at the rate of one-half
24 percent per month or fraction thereof, from and after the due date
25 until payment is received by the Administrator. The amount of
26 payments due, but not paid, may be collected by the Administrator,
27 together with interest and penalties, if any, in the same manner and
28 subject to the same conditions as contributions due from other
29 employers. The amount due specified in any bill from the
30 Administrator is conclusive and binding on the employing unit,
31 unless not later than 15 days after the bill was mailed to its last
32 known address, the employing unit files an application for
33 redetermination. A redetermination made under this subsection is
34 subject to petition for hearing and judicial review in accordance
35 with the provisions of this chapter. Payments made by any nonprofit
36 organization, political subdivision or Indian tribe under the
37 provisions of this section must not be deducted, in whole or in part,
38 from the wages of any person employed by that organization.

39 7. The Administrator shall:

40 (a) Suspend the election of an Indian tribe to become liable for
41 payments by way of reimbursement in lieu of contributions if the
42 tribe fails to make payment, together with interest and penalties, if
43 any, within 90 days after the tribe receives a bill from the
44 Administrator.



1 (b) Require an Indian tribe whose election to become liable for
2 payments by way of reimbursement in lieu of contributions is
3 suspended pursuant to subsection 1 to pay contributions as set forth
4 in NRS 612.535 to 612.550, inclusive, *and section 1 of this act*
5 for the following taxable year unless the Administrator receives its
6 payment in full before the Administrator computes the contribution
7 rates for that year.

8 (c) Reinstate the election of an Indian tribe to become liable for
9 payments by way of reimbursement in lieu of contributions that is
10 suspended pursuant to subsection ~~H~~ 2 if the tribe:

11 (1) Has paid all contributions pursuant to NRS 612.535 to
12 612.550, inclusive, *and section 1 of this act*, including interest and
13 penalties, for not less than 1 year; and

14 (2) Has no unpaid balance owing to the Administrator for
15 any contribution, payment in lieu of contributions, penalty or
16 interest.

17 8. Benefits are payable on the basis of employment to which
18 this section applies, in the same amount, on the same terms and
19 subject to the same conditions as benefits payable on the basis of
20 other employment subject to this chapter.

21 9. In determining contribution rates assigned to employers
22 under this chapter, the payrolls of employing units liable for
23 payments in lieu of contributions must not be included in computing
24 the contribution rates to be assigned to employers under this chapter.
25 The reimbursement in lieu of contributions paid by or due from such
26 employing units must be included in the total assets of the fund in
27 the same manner as contributions paid by other employers.

28 10. The provisions of NRS 612.550 do not apply to employers
29 who elect reimbursement in lieu of contributions.

30 11. Except as inconsistent with the provisions of this section,
31 the provisions of this chapter and regulations of the Administrator
32 apply to any matter arising pursuant to this section.

33 **Sec. 17.** NRS 612.630 is hereby amended to read as follows:

34 612.630 1. In addition to or independently of the remedy by
35 civil action provided in NRS 612.625, the Administrator, or the
36 Administrator's authorized representative, after giving to any
37 employer who defaults in any payment of contributions, interest or
38 forfeit provided by this chapter 15 days' notice by registered or
39 certified mail, addressed to the employer's last known place of
40 business or address, *or notice by electronic transmission*, may file
41 in the office of the clerk of the district court in the county in which
42 the employer has his or her principal place of business, or if there is
43 no such principal place of business, then in Carson City, a
44 certificate, which need not be verified, but which must specify the
45 amount of contribution, interest and forfeit due, the name and last



1 known place of business of the employer liable for the same, and
2 which must contain a statement that the Division has complied with
3 all the provisions of this chapter in relation to the computation and
4 levy of the contribution, together with the request that judgment be
5 entered for the State of Nevada, and against the employer named, in
6 the amount of the contribution, interest and forfeit set forth in the
7 certificate.

8 2. Within the 15-day period, the employer may pay the amount
9 specified in such notice, under protest, to the Administrator, and
10 thereupon has the right to initiate, within 60 days following such
11 payment, and to maintain his or her action against the Division for a
12 refund of all or any part of any such amount and to recover so much
13 thereof as may have been erroneously assessed or paid. Such an
14 action by the employer must be commenced and maintained in the
15 district court in the county wherein is located the principal place of
16 business of the employer. In the event of entry of judgment for the
17 employer, the Division shall promptly refund such sum without
18 interest as may be determined by the court.

19 3. If no such payment under protest is made as provided in
20 subsection 2, upon filing the certificate as provided in subsection 1,
21 the clerk of the district court shall immediately enter a judgment in
22 favor of the Division and against the employer in the amount of the
23 contributions, interest and forfeit set forth in the certificate.

24 **Sec. 18.** NRS 612.686 is hereby amended to read as follows:

25 612.686 1. If a person is notified of a delinquency pursuant to
26 NRS 612.685, the person shall neither transfer, pay over nor make
27 any other disposition of money or property belonging to the
28 delinquent employing unit, or any portion thereof, until the
29 Administrator consents thereto in writing.

30 2. A person so notified shall, within 11 days after receipt of the
31 notice, advise the Administrator of all credits, debts or other
32 personal property of the delinquent employing unit in the person's
33 possession, under the person's control or owing by the person, as
34 the case may be.

35 3. The Administrator may, ~~personally or~~ by registered or
36 certified mail or *electronic transmission*, give the person so
37 notified a demand to transmit. Upon receipt of the demand, that
38 person shall transmit to the Division, within the time and in the
39 manner stated in the demand, the lesser of:

40 (a) All the credits, debts or other personal property of the
41 delinquent employing unit in the person's possession, under the
42 person's control or owing by the person; or

43 (b) The amount specified in the demand.

44 ↪ Except as otherwise provided in subsection 4, no further notice is
45 required.



1 4. If the property of the delinquent employing unit consists of a
2 series of payments owed to it, the person who owes or controls the
3 payments shall transmit them to the Division until otherwise
4 notified by the Administrator. If the debt is not paid within 1 year
5 after the demand to transmit was given, the Administrator shall give
6 another demand to the person who owes or controls the payments,
7 instructing the person to continue to transmit the payments or
8 informing the person that the person's duty to transmit them has
9 ceased.

10 5. A person notified of a delinquency who makes any transfer
11 or other disposition of property required to be withheld or
12 transmitted to the Division is liable for the amount of the
13 delinquency to the extent of the value of the property or the amount
14 of the debt so transferred or paid.

15 6. The Division shall determine as promptly as practicable
16 whether sufficient liquid assets have been withheld or transmitted to
17 satisfy its claim. As soon as the Division determines that the assets
18 are sufficient, it shall consent in writing to a transfer or other
19 disposition of assets in excess of the amount needed.

20 **Sec. 19.** NRS 6.045 is hereby amended to read as follows:

21 6.045 1. The district court may by rule of court designate the
22 clerk of the court, one of the clerk's deputies or another person as a
23 jury commissioner, and may assign to the jury commissioner such
24 administrative duties in connection with trial juries and jurors as the
25 court finds desirable for efficient administration.

26 2. If a jury commissioner is so selected, the jury commissioner
27 shall from time to time estimate the number of trial jurors which
28 will be required for attendance on the district court and shall select
29 that number from the qualified electors of the county not exempt by
30 law from jury duty, whether registered as voters or not. The jurors
31 may be selected by computer whenever procedures to assure random
32 selection from computerized lists are established by the jury
33 commissioner.

34 3. The jury commissioner shall, for the purpose of selecting
35 trial jurors, compile and maintain a list of qualified electors from
36 information provided by:

37 (a) A list of persons who are registered to vote in the county;

38 (b) The Department of Motor Vehicles pursuant to NRS 482.171
39 and 483.225; **and**

40 (c) ~~The Employment Security Division of the Department of~~
41 ~~Employment, Training and Rehabilitation pursuant to NRS 612.265;~~
42 ~~and~~

43 ~~(d)~~ A public utility pursuant to NRS 704.206.

44 4. In compiling and maintaining the list of qualified electors,
45 the jury commissioner shall avoid duplication of names.



1 5. The jury commissioner shall:

2 (a) Keep a record of the name, occupation, address and race of
3 each trial juror selected pursuant to subsection 2;

4 (b) Keep a record of the name, occupation, address and race of
5 each trial juror who appears for jury service; and

6 (c) Prepare and submit a report to the Court Administrator
7 which must:

8 (1) Include statistics from the records required to be
9 maintained by the jury commissioner pursuant to this subsection,
10 including, without limitation, the name, occupation, address and
11 race of each trial juror who is selected and of each trial juror who
12 appears for jury service;

13 (2) Be submitted at least once a year; and

14 (3) Be submitted in the time and manner prescribed by the
15 Court Administrator.

16 6. The jury commissioner shall not select the name of any
17 person whose name was selected the previous year, and who
18 actually served on the jury by attending in court in response to the
19 venire from day to day until excused from further attendance by
20 order of the court, unless there are not enough other suitable jurors
21 in the county to do the required jury duty.

22 **Sec. 20.** 1. This section becomes effective upon passage and
23 approval.

24 2. Section 4 of this act becomes effective:

25 (a) Upon passage and approval for the purposes of adopting
26 regulations and performing preparatory administrative tasks; and

27 (b) On January 1, 2022, for all other purposes.

28 3. Sections 1, 2, 3 and 5 to 19, inclusive, become effective on
29 July 1, 2021.

