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SECOND REPRINT

S.B. 75

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 personnel of the Employment Security Division of the Department of Employment, Training and Rehabilitation; revising requirements relating to the confidentiality of information concerning unemployment compensation; authorizing an extended benefit period to begin before the 14th week following the end of a prior extended benefit period under certain circumstances; revising provisions governing the electronic transmission of certain communications related to unemployment compensation; revising provisions relating to eligibility for unemployment benefits under certain circumstances; revising provisions relating to the judicial review of a decision of the Board of Review; revising requirements for the payment of certain refunds and adjustments; modifying certain requirements concerning unemployment benefits paid during certain periods of time; and providing other matters properly relating thereto.



* S B 7 5 R 2 *

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 requires the Administrator of the Employment Security Division
8 of the Department of Employment, Training and Rehabilitation to fill all positions
9 in the Division, except the post of Administrator and Senior Attorney, from
10 registers prepared by the Division of Human Resource Management of the
11 Department of Administration. (NRS 612.230) **Section 2.5** of this bill exempts
12 from this requirement any positions for attorneys.

13 Existing federal law imposes various requirements on states concerning the
14 confidentiality and disclosure of information related to unemployment
15 compensation. (20 C.F.R. Part 603) **Section 3** of this bill revises and removes
16 certain provisions of existing law concerning the confidentiality of such
17 information and the circumstances under which the Administrator is authorized to
18 disclose such information for the purposes of complying with federal law.
19 (NRS 612.265)

20 Existing law requires an eligible person who is unemployed in any week to be
21 paid a benefit for that week in the amount of the person's weekly benefit amount,
22 less 75 percent of the remuneration payable to the person for that week. (NRS
23 612.350) **Section 4** of this bill reduces this percentage to 66 2/3 percent of the
24 remuneration payable to the person beginning January 1, 2022.

25 Existing law provides for the payment of extended unemployment benefits to a
26 person who has exhausted his or her regular unemployment benefits and who meets
27 certain eligibility requirements during an extended benefit period. (NRS 612.377,
28 612.3774) Under existing law, an extended benefit period: (1) begins after the
29 Administrator makes certain determinations relating to the level of unemployment
30 in this State; and (2) is prohibited from lasting more than 13 consecutive weeks.
31 Existing law also prohibits an extended benefit period from beginning before the
32 14th week following the end of a prior extended benefit period which was in effect
33 for Nevada. (NRS 612.377) **Section 5.5** of this bill authorizes an extended benefit
34 period to begin before the 14th week following the end of a prior extended benefit
35 period if authorized by federal law. **Section 20** of this bill applies this authorization
36 retroactively on and after December 27, 2020.

37 Existing federal law requires that unemployment benefits be denied to certain
38 employees of educational institutions for any period between successive academic
39 years or terms, a vacation or a recess for a holiday, if there is reasonable assurance
40 that the employee will return to service in the ensuing academic year for any
41 educational institution. (26 U.S.C. § 3304(a)(6)) The United States Department of
42 Labor has issued guidance setting forth certain procedures concerning the
43 application of this requirement to employees of multiple educational institutions.
44 (U.S. Dept. of Labor UIPL 5-17 (2016)) **Sections 6 and 7** of this bill set forth
45 requirements for determining the eligibility for unemployment benefits of persons
46 who provide services in multiple capacities for educational institutions in
47 accordance with federal guidance.

48 Under existing law, the Administrator or Division is authorized to provide
49 documents or communications to a person electronically if the person has requested
50 to receive documents or communications electronically. (NRS 612.253) **Sections 5,**
51 **8-13, 15-17 and 18** of this bill revise provisions of existing law requiring certain
52 notices, bills and other communications relating to unemployment compensation to
53 be mailed or personally served for the purposes of allowing such notices, bills and
54 communications to be provided electronically.



55 **Section 13.5** of this bill specifies that a petition for judicial review of a decision
56 of the Board of Review that is required to be served upon the Administrator under
57 existing law is required to be served upon the Administrator at a designated office
58 of the Administrator in Carson City. (NRS 612.530)

59 Existing law requires an employer who wishes to make an application for a
60 refund or adjustment relating to a payment of contributions, forfeit or interest which
61 has been erroneously collected to make such an application not later than 3 years
62 after the date on which such payments become due. (NRS 612.655) **Section 17.5** of
63 this bill removes the 3-year limitation with respect to applications for refunds.
64 Under existing law, an adjustment or refund will not be made with respect to
65 contributions on wages which have been included in the determination of an
66 eligible claim for benefits unless it is shown to the satisfaction of the Administrator
67 that the determination was due entirely to the fault or mistake of the Division. (NRS
68 612.655) **Section 17.5** removes these limitations with respect to the making of
69 refunds.

70 **Section 18.5** of this bill prohibits the State of Nevada from being charged fees
71 of any kind in any proceeding under the Unemployment Compensation Law.

72 Under existing law, an employer's contribution rate is based on the employer's
73 experience rating, which reflects the amount of unemployment compensation
74 benefits that are paid to former employees and charged to the employer's
75 experience rating record. Existing law requires, in general, that a certain percentage
76 of unemployment benefits paid to a person be charged against the experience rating
77 record of each employer from which the person received wages during his or her
78 base period. (NRS 612.550) **Section 19.5** of this bill provides that benefits paid to a
79 person during the second or third calendar quarter of calendar year 2020 are
80 prohibited from being charged against the experience rating record of any of the
81 person's base period employers.

82 Existing law authorizes certain employers to reimburse the Unemployment
83 Compensation Fund for benefits paid to their former employees rather than making
84 quarterly contributions to the Fund. Existing law requires the Administrator to, after
85 the end of each calendar quarter or at the end of any other period as determined by
86 the Administrator, determine the amount of reimbursement due from each employer
87 who has elected to make reimbursement in lieu of contributions and bill each such
88 employer for that amount. (NRS 612.553) Existing federal law requires the
89 Secretary of Labor to transfer funds to the accounts of the states in the
90 Unemployment Trust Fund which are required to be used to reduce the amounts
91 required to be paid in lieu of contributions by employers who have elected to make
92 reimbursement in lieu of contributions for weeks of unemployment during the
93 period beginning on March 13, 2020, and ending on September 6, 2021. (42 U.S.C.
94 § 1103(i)) **Section 19.5** of this bill requires the Administrator, in determining the
95 amount of reimbursement due from an employer who has elected to make
96 reimbursement in lieu of contributions that is attributable to benefits paid to a
97 person during a week of unemployment in which such federal funds are available,
98 to reduce the amount of reimbursement due by such an amount as to: (1) use all
99 such federal funds which are available; and (2) result in the employer owing no
100 amount of reimbursement for that week.

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

1 **Section 1.** (Deleted by amendment.)

2 **Sec. 2.** (Deleted by amendment.)



1 **Sec. 2.5.** NRS 612.230 is hereby amended to read as follows:

2 612.230 1. For the purpose of ensuring the impartial selection
3 of personnel on the basis of merit, the Administrator shall fill all
4 positions in the Division, except the post of Administrator and
5 Senior Attorney ~~§~~ *and any positions for attorneys*, from registers
6 prepared by the Division of Human Resource Management of the
7 Department of Administration, in conformity with such rules,
8 regulations and classification and compensation plans relating to the
9 selection of personnel as may be adopted or prescribed by the
10 Administrator.

11 2. The Administrator shall select all personnel either from the
12 first five candidates on the eligible lists as provided in this chapter,
13 or from the highest rating candidate within a radius of 60 miles of
14 the place in which the duties of the position will be performed. The
15 Administrator may fix the compensation and prescribe the duties
16 and powers of such personnel, including such officers, accountants,
17 attorneys, experts, and other persons as may be necessary in the
18 performance of the duties under this chapter, and may delegate to
19 any such person such power and authority as the Administrator
20 deems reasonable and proper for its effective administration.

21 3. The Administrator shall classify positions under this chapter
22 and shall establish salary schedules and minimum personnel
23 standards for the positions so classified. The Administrator shall
24 devise and establish fair and reasonable regulations governing
25 promotions, demotions and terminations for cause in accordance
26 with such established personnel practices as will tend to promote the
27 morale and welfare of the organization.

28 4. The Administrator may grant educational leave stipends to
29 officers and employees of the Division if all of the cost of the
30 educational leave stipends may be paid from money of the Federal
31 Government.

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

33 612.265 1. Except as otherwise provided in this section and
34 NRS 239.0115, 607.217 and 612.642, information obtained from
35 any employing unit or person pursuant to the administration of this
36 chapter , ~~[and]~~ any determination as to the benefit rights of any
37 person *and any information relating to the contributions paid by*
38 *an employing unit under this chapter* is confidential and may not
39 be disclosed or be open to public inspection in any manner . ~~[which~~
40 ~~would reveal the person's or employing unit's identity.]~~

41 2. ~~[Any claimant or a legal representative of a claimant is~~
42 ~~entitled to]~~ *The Administrator may disclose any confidential*
43 *information [from the records of the Division, to the extent*
44 *necessary for the proper presentation of the claimant's claim in any*
45 *proceeding pursuant to this chapter. A claimant or an employing*



1 ~~unit is not entitled to information from the records of the Division~~
2 ~~for any other purpose.] in accordance with the requirements~~
3 ~~enumerated in 20 C.F.R. Part 603 or any successor regulation and~~
4 ~~any written guidance promulgated and issued by the United States~~
5 ~~Department of Labor consistent with 20 C.F.R. Part 603.~~

6 3. The Administrator may, in accordance with a cooperative
7 agreement among all participants in the statewide longitudinal data
8 system developed pursuant to NRS 400.037 and administered
9 pursuant to NRS 223.820, make the information obtained by the
10 Division available to:

11 (a) The Board of Regents of the University of Nevada for the
12 purpose of complying with the provisions of subsection 4 of NRS
13 396.531; and

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

17 4. ~~[Subject to such restrictions as the Administrator may by~~
18 ~~regulation prescribe, the information obtained by the Division may~~
19 ~~be made available to:~~

20 ~~—(a) Any agency of this or any other state or any federal agency~~
21 ~~charged with the administration or enforcement of laws relating to~~
22 ~~unemployment compensation, public assistance, workers'~~
23 ~~compensation or labor and industrial relations, or the maintenance~~
24 ~~of a system of public employment offices;~~

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

27 ~~—(c) The Internal Revenue Service of the Department of the~~
28 ~~Treasury;~~

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

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

32 ~~—(f) The Secretary of State to operate the state business portal~~
33 ~~established pursuant to chapter 75A of NRS for the purposes of~~
34 ~~verifying that data submitted via the portal has satisfied the~~
35 ~~necessary requirements established by the Division, and as~~
36 ~~necessary to maintain the technical integrity and functionality of the~~
37 ~~state business portal established pursuant to chapter 75A of NRS.~~

38 ~~➤ Information obtained in connection with the administration of the~~
39 ~~Division may be made available to persons or agencies for purposes~~
40 ~~appropriate to the operation of a public employment service or a~~
41 ~~public assistance program.~~

42 ~~—5. Upon written request made by the State Controller or a~~
43 ~~public officer of a local government, the Administrator shall furnish~~
44 ~~from the records of the Division the name, address and place of~~
45 ~~employment of any person listed in the records of employment of~~



1 ~~the Division. The request may be made electronically and must set~~
2 ~~forth the social security number of the person about whom the~~
3 ~~request is made and contain a statement signed by the proper~~
4 ~~authority of the State Controller or local government certifying that~~
5 ~~the request is made to allow the proper authority to enforce a law to~~
6 ~~recover a debt or obligation assigned to the State Controller for~~
7 ~~collection or owed to the local government, as applicable. Except as~~
8 ~~otherwise provided in NRS 239.0115, the information obtained by~~
9 ~~the State Controller or local government is confidential and may not~~
10 ~~be used or disclosed for any purpose other than the collection of a~~
11 ~~debt or obligation assigned to the State Controller for collection or~~
12 ~~owed to that local government. The Administrator may charge a~~
13 ~~reasonable fee for the cost of providing the requested information.~~

14 ~~—6.] The Administrator may publish ~~for otherwise provide~~~~
15 ~~*aggregate statistics and* information on ~~the names of~~ employers,~~
16 ~~~~their addresses,~~ their type or class of business or industry ~~and~~~~
17 ~~the approximate number of employees employed by ~~each~~ such~~
18 ~~*employer, employers,* if the information released will assist~~
19 ~~unemployed persons to obtain employment or will be generally~~
20 ~~useful in developing and diversifying the economic interests of this~~
21 ~~State. Upon request by a state agency which is able to demonstrate~~
22 ~~that its intended use of the information will benefit the residents of~~
23 ~~this State, the Administrator may, in addition to the information~~
24 ~~listed in this subsection, disclose the number of employees~~
25 ~~employed by each employer and the total wages paid by each~~
26 ~~employer. The Administrator may charge a fee to cover the actual~~
27 ~~costs of any administrative expenses relating to the disclosure of this~~
28 ~~information . ~~to a state agency. The Administrator may require the~~~~
29 ~~~~state agency to certify in writing that the agency will take all actions~~~~
30 ~~~~necessary to maintain the confidentiality of the information and~~~~
31 ~~~~prevent its unauthorized disclosure.~~~~

32 ~~—7.— Upon request therefor, the Administrator shall furnish to any~~
33 ~~agency of the United States charged with the administration of~~
34 ~~public works or assistance through public employment, and may~~
35 ~~furnish to any state agency similarly charged, the name, address,~~
36 ~~ordinary occupation and employment status of each recipient of~~
37 ~~benefits and the recipient's rights to further benefits pursuant to this~~
38 ~~chapter.~~

39 ~~—8.] 5. To further a current criminal investigation, the chief~~
40 ~~executive officer of any law enforcement agency of this State ,~~
41 ~~*another state or the Federal Government* may submit a written~~
42 ~~request to the Administrator that the Administrator furnish, from the~~
43 ~~records of the Division, the name, address and place of employment~~
44 ~~of any person listed in the records of employment of the Division.~~
45 ~~The request must set forth the social security number of the person~~



1 about whom the request is made and contain a statement signed by
2 the chief executive officer certifying that the request is made to
3 further a criminal investigation currently being conducted by the
4 agency. Upon receipt of such a request, the Administrator shall
5 furnish the information requested. The Administrator may charge a
6 fee to cover the actual costs of any related administrative expenses.

7 ~~[9. In addition to the provisions of subsection 6, the~~
8 ~~Administrator shall provide lists containing the names and addresses~~
9 ~~of employers, and information regarding the wages paid by each~~
10 ~~employer to the Department of Taxation, upon request, for use in~~
11 ~~verifying returns for the taxes imposed pursuant to chapters 363A,~~
12 ~~363B and 363C of NRS. The Administrator may charge a fee to~~
13 ~~cover the actual costs of any related administrative expenses.~~

14 ~~—10. Upon the request of any district judge or jury commissioner~~
15 ~~of the judicial district in which the county is located.]~~

16 *6. In response to a request from a court official with*
17 *subpoena authority,* the Administrator shall, in ~~[a~~ccordance with
18 ~~other agreements entered into with other district courts and in]~~
19 compliance with 20 C.F.R. Part 603, and any other applicable
20 federal laws and regulations governing the Division, furnish the
21 name, address and date of birth of persons who receive benefits in
22 any county, for use in the selection of trial jurors pursuant to NRS
23 6.045. ~~[The court or jury commissioner who requests the list of such~~
24 ~~persons shall reimburse the Division for the reasonable cost of~~
25 ~~providing the requested information.~~

26 ~~—11.]~~ *7.* The Division of Industrial Relations of the Department
27 of Business and Industry shall periodically submit to the
28 Administrator, from information in the index of claims established
29 pursuant to NRS 616B.018, a list containing the name of each
30 person who received benefits pursuant to chapters 616A to 616D,
31 inclusive, or chapter 617 of NRS. Upon receipt of that information,
32 the Administrator shall compare the information so provided with
33 the records of the Employment Security Division regarding persons
34 claiming benefits pursuant to this chapter for the same period. The
35 information submitted by the Division of Industrial Relations must
36 be in a form determined by the Administrator and must contain the
37 social security number of each such person. If it appears from the
38 information submitted that a person is simultaneously claiming
39 benefits under this chapter and under chapters 616A to 616D,
40 inclusive, or chapter 617 of NRS, the Administrator shall notify the
41 Attorney General or any other appropriate law enforcement agency.

42 ~~[12.]~~ *8.* The Administrator may request the Comptroller of the
43 Currency of the United States to cause an examination of the
44 correctness of any return or report of any national banking
45 association rendered pursuant to the provisions of this chapter, and



1 may in connection with the request transmit any such report or
2 return to the Comptroller of the Currency of the United States as
3 provided in section 3305(c) of the Internal Revenue Code of 1954.

4 ~~{13.}~~ 9. The Administrator, any employee or other person
5 acting on behalf of the Administrator, or any employee or other
6 person acting on behalf of an agency or entity allowed to access
7 information obtained from any employing unit or person in the
8 administration of this chapter, or any person who has obtained a list
9 of applicants for work, or of claimants or recipients of benefits
10 pursuant to this chapter, is guilty of a gross misdemeanor if he or
11 she:

12 (a) Uses or permits the use of the list for any political purpose;

13 (b) Uses or permits the use of the list for any purpose other than
14 one authorized by the Administrator or by law; or

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

17 ~~{14.}~~ 10. All letters, reports or communications of any kind,
18 oral, ~~{or}~~ written ~~{,}~~ or *electronic*, from the employer or employee
19 to each other or to the Division or any of its agents, representatives
20 or employees are ~~{privileged}~~ *confidential* and must not be the
21 subject matter or basis for any lawsuit if the letter, report or
22 communication is written, sent, delivered or prepared pursuant to
23 the requirements of this chapter.

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

25 612.350 1. An eligible person who is unemployed and
26 otherwise entitled to receive benefits in any week must be paid for
27 that week a benefit in an amount equal to the person's weekly
28 benefit amount, less ~~{75}~~ *66 2/3* percent of the remuneration payable
29 to him or her for that week.

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

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

33 612.365 1. Any person who is overpaid any amount as
34 benefits under this chapter is liable for the amount overpaid unless:

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

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

40 2. The amount of the overpayment must be assessed to the
41 liable person, and the person must be notified of the basis of
42 the assessment. The notice must specify the amount for which the
43 person is liable. In the absence of fraud, misrepresentation or willful
44 nondisclosure, notice of the assessment must be mailed ,
45 *electronically transmitted* or personally served not later than 1 year



1 after the close of the benefit year in which the overpayment was
2 made.

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

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


14 5. The Administrator may waive recovery or adjustment of all
15 or part of the amount of any such overpayment which the
16 Administrator finds to be uncollectible or the recovery or adjustment
17 of which the Administrator finds to be administratively
18 impracticable.

19 6. To the extent allowed pursuant to federal law, the
20 Administrator may assess any administrative fee prescribed by an
21 applicable agency of the United States regarding the recovery of
22 such overpayments.

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

30 **Sec. 5.5.** NRS 612.377 is hereby amended to read as follows:

31 612.377 As used in NRS 612.377 to 612.3786, inclusive,
32 unless the context clearly requires otherwise:

33 1. "Extended benefit period" means a period which begins with
34 the third week after a week for which there is a Nevada "on"
35 indicator and ends with the third week after the first week for which
36 there is a Nevada "off" indicator or the 13th consecutive week after
37 it began, except that no extended benefit period may begin by
38 reason of a Nevada "on" indicator before the 14th week following
39 the end of a prior extended benefit period which was in effect for
40 Nevada , *unless federal law authorizes an extended benefit*
41 *period to begin before the 14th week following the end of a prior*
42 *extended benefit period.*

43 2. There is a "Nevada 'on' indicator" for a week if the
44 Administrator determines, in accordance with the regulations of the
45 Secretary of Labor, that:



1 (a) For the period consisting of that week and the immediately
2 preceding 12 weeks, the rate of insured unemployment in Nevada
3 (not seasonally adjusted) under NRS 612.377 to 612.3786,
4 inclusive:

5 (1) Equaled or exceeded 120 percent of the average of those
6 rates for the corresponding 13-week period ending in each of the
7 preceding 2 calendar years and equaled or exceeded 5 percent; or

8 (2) Equaled or exceeded 6 percent; or

9 (b) For weeks of unemployment beginning on or after March 18,
10 2020, and ending on or before the week ending 4 weeks before the
11 last week for which full federal sharing is authorized by section
12 4105(a) of Public Law No. 116-127, or which occur during a period
13 of time specified by the Governor in a proclamation issued pursuant
14 to subsection 4 of NRS 612.378, the average rate of total seasonally
15 adjusted unemployment in Nevada, as determined by the Secretary
16 of Labor, for the period consisting of the most recent 3 months for
17 which data for all states are published before the close of such week:

18 (1) Equaled or exceeded 6.5 percent; and

19 (2) Equaled or exceeded 110 percent of the average rate for
20 the corresponding 3-month period ending in either of the 2
21 preceding calendar years.

22 3. There is a "Nevada 'off' indicator" for a week if the
23 Administrator determines, in accordance with the regulations of the
24 Secretary of Labor, that for the period consisting of that week and
25 the immediately preceding 12 weeks, the rate of insured
26 unemployment in Nevada (not seasonally adjusted):

27 (a) Was less than 120 percent of the average of those rates for
28 the corresponding 13-week period ending in each of the preceding 2
29 calendar years; or

30 (b) Was less than 5 percent.

31 4. "Rate of insured unemployment," for purposes of
32 subsections 2 and 3, means the percentage derived by dividing the
33 average weekly number of persons filing claims in this State for the
34 weeks of unemployment for the most recent period of 13
35 consecutive weeks, as determined by the Administrator on the basis
36 of the Administrator's reports to the Secretary of Labor using the
37 average monthly employment covered under this chapter as
38 determined by the Administrator and recorded in the records of the
39 Division for the first four of the most recent six completed calendar
40 quarters ending before the end of the 13-week period.

41 5. "Regular benefits" means benefits payable to a person under
42 this chapter or under any other state law (including benefits payable
43 to federal civilian employees and to ex-servicemen or ex-
44 servicewomen pursuant to 5 U.S.C. §§ 8501 et seq.) other than
45 extended benefits.



1 6. "Extended benefits" means benefits (including benefits
2 payable to federal civilian employees and to ex-servicemen or ex-
3 servicewomen pursuant to 5 U.S.C. §§ 8501 et seq.) payable to a
4 person under the provisions of NRS 612.377 to 612.3786, inclusive,
5 for the weeks of unemployment in the person's eligibility period.

6 7. "Additional benefits" means benefits payable to exhaustees
7 by reason of conditions of high unemployment or by reason of other
8 special factors under the provisions of any state law. Any person
9 who is entitled to both additional and extended benefits for the same
10 week must be given the choice of electing which type of benefit to
11 claim regardless of whether his or her rights to additional and
12 extended benefits arise under the law of the same state or different
13 states.

14 8. "Eligibility period" of a person means the period consisting
15 of the weeks in the person's benefit year under this chapter which
16 begin in an extended benefit period and, if that benefit year ends
17 within the extended benefit period, any weeks thereafter which
18 begin in that period.

19 9. "Exhaustee" means a person who, with respect to any week
20 of unemployment in the person's eligibility period:

21 (a) Has received, before that week, all of the regular, seasonal or
22 nonseasonal benefits that were available to him or her under this
23 chapter or any other state law (including augmented weekly benefits
24 for dependents and benefits payable to federal civilian employees
25 and ex-servicemen or ex-servicewomen under 5 U.S.C. §§ 8501 et
26 seq.) in the person's current benefit year which includes that week,
27 except that, for the purposes of this paragraph, a person shall be
28 deemed to have received all of the regular benefits that were
29 available to him or her, although as a result of a pending appeal with
30 respect to wages that were not considered in the original monetary
31 determination in that benefit year, the person may subsequently be
32 determined to be entitled to added regular benefits; or

33 (b) His or her benefit year having expired before that week, has
34 no, or insufficient, wages on the basis of which the person could
35 establish a new benefit year which would include that week,

36 ➤ and has no right to unemployment benefits or allowances, as the
37 case may be, under the Railroad Unemployment Insurance Act, 45
38 U.S.C. §§ 351 et seq., the Trade Expansion Act of 1962, 19 U.S.C.
39 §§ 1801 et seq., the Automotive Products Trade Act of 1965, 19
40 U.S.C. §§ 2001 et seq. and such other federal laws as are specified
41 in regulations issued by the Secretary of Labor, and has not received
42 and is not seeking unemployment benefits under the unemployment
43 compensation law of Canada. If the person is seeking such benefits
44 and the appropriate agency finally determines that the person is not



1 entitled to benefits under that law the person is considered an
2 exhaustee.

3 10. "State law" means the unemployment insurance law of any
4 state, approved by the Secretary of Labor under Section 3304 of the
5 Internal Revenue Code of 1954.

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

7 612.432 1. ~~Benefits~~ *Except as otherwise provided in this*
8 *section, benefits* based on service in an instructional, research or
9 principal administrative capacity in any educational institution or
10 based on other service in any educational institution must be denied
11 to any person for any week of unemployment which begins during
12 an established and customary vacation or recess for a holiday if the
13 person performs service in the period immediately preceding the
14 vacation or recess and there is reasonable assurance that the person
15 will be provided employment immediately succeeding the vacation
16 or recess.

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

21 (a) *The person performs services in any of his or her*
22 *capacities in the period immediately preceding the vacation or*
23 *recess;*

24 (b) *There is reasonable assurance that the person will be*
25 *provided employment immediately succeeding the vacation or*
26 *recess in any of his or her capacities with any educational*
27 *institution; and*

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

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

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



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

5 (b) *If the educational institution has been given the right to*
6 *make reimbursements in lieu of contributions pursuant to NRS*
7 *612.553, is required to be reimbursed into the Unemployment*
8 *Compensation Fund by that educational institution.*

9 5. The provisions of this section apply also to services
10 performed while employed by a governmental agency which is
11 established and operated to provide services to educational
12 institutions and which may make reimbursements in lieu of
13 contributions pursuant to NRS 612.553.

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

15 612.434 1. ~~Benefits~~ *Except as otherwise provided in*
16 *subsections 4 and 5, benefits* based on service in an instructional,
17 research or principal administrative capacity for any educational
18 institution must be denied to any person for any week of
19 unemployment which begins during the period between two
20 successive academic years, or during a similar period between two
21 regular terms, whether or not successive, or during a period of paid
22 sabbatical leave provided for in the person's contract, if that person
23 performs the service in the first of the academic years or terms and
24 there is a contract or reasonable assurance that the person will be
25 provided employment in any such capacity for an educational
26 institution in the next academic year or term.

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

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

41 4. *If a person performs services in more than one capacity for*
42 *any educational institution, benefits must be denied to the person*
43 *for any week of unemployment which begins during the period*
44 *between two successive academic years, or during a similar period*
45 *between two regular terms, whether or not successive, or during a*



1 *period of paid sabbatical leave provided for in the person's*
2 *contract if:*

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

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

8 *(c) The wages for the employment provided pursuant to*
9 *paragraph (b) will not be less than 90 percent of the aggregate*
10 *amount of wages paid for all services performed in all capacities*
11 *for any educational institution in the first of the academic years or*
12 *terms.*

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

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

28 *(a) If the educational institution has not been given the right*
29 *to make reimbursements in lieu of contributions pursuant to NRS*
30 *612.553, must be charged against the records for experience*
31 *rating of that educational institution.*

32 *(b) If the educational institution has been given the right to*
33 *make reimbursements in lieu of contributions pursuant to NRS*
34 *612.553, is required to be reimbursed into the Unemployment*
35 *Compensation Fund by the educational institution.*

36 *7. The provisions of this section apply also to services*
37 *performed while employed by a governmental agency which is*
38 *established and operated to provide services to educational*
39 *institutions and which may make reimbursements in lieu of*
40 *contributions pursuant to NRS 612.553.*

41 **Sec. 8.** NRS 612.485 is hereby amended to read as follows:

42 612.485 1. Any determination or redetermination is final 11
43 days after the date of notification *by electronic transmission* or
44 mailing of the notice of determination or redetermination unless a



1 request for reconsideration or an appeal is filed within the 11-day
2 period.

3 2. Nothing in this section limits or abridges the authority of the
4 Administrator to make a redetermination as provided in
5 NRS 612.480.

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

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

9 612.495 1. Any person entitled to a notice of determination
10 or redetermination may file an appeal from the determination with
11 an Appeal Tribunal, and the Administrator shall be a party
12 respondent thereto. The appeal must be filed within 11 days after the
13 date of mailing, *electronic transmission* or personal service of the
14 notice of determination or redetermination. The 11-day period may
15 be extended for good cause shown. Any employing unit whose
16 rights may be adversely affected may be permitted by the Appeal
17 Tribunal to intervene as a party respondent to the appeal.

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

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

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

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

33 612.500 1. A reasonable opportunity for a fair hearing on
34 appeals must be promptly afforded all parties.

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

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



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

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

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

13 7. An Appeal Tribunal shall not participate in an appeal
14 hearing in which the Appeal Tribunal has a direct or indirect
15 interest.

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

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

23 612.510 1. After a hearing, an Appeal Tribunal shall make its
24 findings promptly and on the basis thereof affirm, modify or reverse
25 the determination. Each party must be promptly furnished a copy of
26 the decision and the supporting findings ~~or~~ *by mail or electronic*
27 *transmission*.

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

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

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

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

42 612.515 1. An appeal to the Board of Review by any party
43 must be allowed as a matter of right if the Appeal Tribunal's
44 decision reversed or modified the Administrator's determination. In



1 all other cases, further review must be at the discretion of the Board
2 of Review.

3 2. The Board *of Review* on its own motion may initiate a
4 review of a decision or determination of an Appeal Tribunal within
5 11 days after the date of mailing *or electronic transmission* of the
6 decision.

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

11 4. Each party, including the Administrator, must be promptly
12 furnished a copy of the decision and the supporting findings of the
13 Board of Review.

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

15 612.525 1. Any decision of the Board of Review in the
16 absence of an appeal therefrom as herein provided becomes final 11
17 days after the date of notification *by electronic transmission* or
18 mailing thereof, and judicial review thereof is permitted only after
19 any party claiming to be aggrieved thereby has exhausted
20 administrative remedies as provided by this chapter.

21 2. The Administrator shall be deemed to be a party to any
22 judicial action involving any such decision, and may be represented
23 in any such judicial action by:


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

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

27 3. The Administrator may appeal from any decision of the
28 Board of Review to the courts as may any other party to that
29 decision.

30 **Sec. 13.5.** NRS 612.530 is hereby amended to read as follows:

31 612.530 1. Within 11 days after the decision of the Board of
32 Review has become final, any party aggrieved thereby or the
33 Administrator may secure judicial review thereof by commencing
34 an action in the district court of the county where the employment
35 which is the basis of the claim was performed for the review of the
36 decision, in which action any other party to the proceedings before
37 the Board of Review must be made a defendant.

38 2. In such action, a petition which need not be verified, but
39 which must state the grounds upon which a review is sought, must,
40 within 45 days after the commencement of the action, be served
41 upon the Administrator  *at a designated office of the*
42 *Administrator in Carson City*, unless the Administrator is the
43 appellant, or upon such person as the Administrator may designate,
44 and such service shall be deemed completed service on all parties,
45 but there must be left with the party so served as many copies of the



1 petition as there are defendants, and the Administrator shall
2 forthwith mail one such copy to each defendant.

3 3. The Administrator shall file with the court an answer within
4 45 days after being served with a petition pursuant to subsection 2
5 or, if the Administrator is the appellant, the Administrator shall
6 serve the petition upon each other party within 45 days after
7 commencement of the action. With the Administrator's answer or
8 petition, the Administrator shall certify and file with the court
9 originals or true copies of all documents and papers and a transcript
10 of all testimony taken in the matter, together with the Board of
11 Review's findings of fact and decision therein. The Administrator
12 may certify to the court questions of law involved in any decision.

13 4. In any judicial proceedings under this section, the finding of
14 the Board of Review as to the facts, if supported by evidence and in
15 the absence of fraud, is conclusive, and the jurisdiction of the court
16 is confined to questions of law.

17 5. Such actions, and the questions so certified, must be heard in
18 a summary manner and must be given precedence over all other
19 civil cases except cases arising under chapters 616A to 616D,
20 inclusive, or chapter 617 of NRS.

21 6. An appeal may be taken from the decision of the district
22 court to the appellate court of competent jurisdiction pursuant to the
23 rules fixed by the Supreme Court of Nevada pursuant to Section 4 of
24 Article 6 of the Nevada Constitution in the same manner, but not
25 inconsistent with the provisions of this chapter, as is provided in
26 civil cases.

27 7. It is not necessary, in any judicial proceeding under this
28 section, to enter exceptions to the rulings of the Board of Review,
29 and no bond may be required for entering the appeal.

30 8. Upon the final determination of the judicial proceeding, the
31 Board of Review shall enter an order in accordance with the
32 determination.

33 9. A petition for judicial review does not act as a supersedeas
34 or stay unless the Board of Review so orders.

35 **Sec. 14.** (Deleted by amendment.)

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

37 612.551 1. Except as otherwise provided in subsections 2, 3
38 and 7, if the Division determines that a claimant has earned 75
39 percent or more of his or her wages during his or her base period
40 from one employer, it shall notify the employer by mail *or*
41 *electronic transmission* of its determination and advise him or her
42 that he or she has a right to protest the charging of benefits to his or
43 her account pursuant to subsection 4 of NRS 612.550.



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

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

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

13 (a) Left his or her employment voluntarily without good cause
14 or was discharged for misconduct connected with the employment;
15 or

16 (b) Was the spouse of an active member of the Armed Forces of
17 the United States and left his or her employment because the spouse
18 was transferred to a different location,
19 ↪ the Administrator shall order that the benefits not be charged
20 against the record for experience rating of the employer.

21 5. The employer may appeal from the ruling of the
22 Administrator relating to the cause of the termination of the
23 employment of the claimant in the same manner as appeals may be
24 taken from determinations relating to claims for benefits.

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

27 7. If an employer who is given notice of a claim for benefits
28 pursuant to subsection 1 fails to submit timely to the Division all
29 known relevant facts which may affect the claimant's rights to
30 benefits as required by NRS 612.475, the employer's record for
31 experience rating is not entitled to be relieved of the amount of any
32 benefits paid to the claimant as a result of such failure that were
33 charged against the employer's record pursuant to NRS 612.550 or
34 612.553.

35 8. To the extent allowed by federal law, the Administrator
36 may, by regulation, suspend, modify, amend or waive any
37 requirement of this section for the duration of a state of emergency
38 or declaration of disaster proclaimed pursuant to NRS 414.070 and
39 for any additional period of time during which the emergency or
40 disaster directly affects the requirement of this section if:

41 (a) The Administrator determines the action is:

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

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



1 (b) The action of the Administrator is approved by the
2 Governor.

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

4 612.553 1. For the purposes of this section:

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

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

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

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

13 (a) Shall pay contributions to the Unemployment Compensation
14 Fund in the manner provided in NRS 612.535 to 612.550, inclusive,
15 unless it elects, in accordance with this section, to pay into the
16 Unemployment Compensation Fund, in lieu of contributions, as
17 reimbursement an amount equivalent to the amount of regular
18 unemployment compensation benefits and one-half of the extended
19 benefits paid to claimants that is attributable to wages paid, except
20 that after December 31, 1978, a political subdivision, and after
21 December 21, 2000, an Indian tribe, shall reimburse an amount
22 equal to the regular unemployment compensation benefits and all of
23 the extended benefits. An Indian tribe may elect to become liable for
24 payments by way of reimbursement in lieu of contributions for the
25 tribe as a whole, or for any political subdivision, subsidiary, wholly
26 owned business, or any combination thereof. The amount of benefits
27 payable by each employer who elects to make payments by way of
28 reimbursement in lieu of contributions must be an amount which
29 bears the same ratio to the total benefits paid to a person as the total
30 base-period wages paid to that person by the employer bear to the
31 total base-period wages paid to that person by all of the person's
32 base-period employers. Two or more employers who have become
33 liable for payments by way of reimbursement in lieu of
34 contributions may file a joint application, in accordance with
35 regulations of the Administrator, for the establishment of a group
36 account for the purpose of sharing the cost of benefits paid that are
37 attributable to service in the employ of such employers.

38 (b) May elect to become liable for payments by way of
39 reimbursement in lieu of contributions for a period of not less than 4
40 consecutive calendar quarters beginning with the first day of the
41 calendar quarter on which it became subject to this chapter by filing
42 a written notice with the Administrator not later than 30 days
43 immediately following the date of the determination that it is subject
44 to this chapter. The organization remains liable for payments by way
45 of reimbursement in lieu of contributions until it files with the



1 Administrator a written notice terminating its election not later than
2 30 days before the beginning of the taxable year for which the
3 termination is first effective.

4 3. Any nonprofit organization, political subdivision or Indian
5 tribe which is paying contributions as provided in NRS 612.535 to
6 612.550, inclusive, may change to a reimbursement-in-lieu-of-
7 contributions basis by filing with the Administrator not later than 30
8 days before the beginning of any taxable year a written notice of its
9 election to become liable for payments by way of reimbursements in
10 lieu of contributions. The election is not terminable by the
11 organization for that and the next taxable year.

12 4. The Administrator may for a good cause extend the period in
13 which a notice of election or a notice of termination must be filed
14 and may permit an election to be retroactive, but not any earlier than
15 with respect to benefits paid after December 31, 1970, for a
16 nonprofit organization, December 31, 1976, for a political entity, or
17 December 21, 2000, for an Indian tribe.

18 5. The Administrator shall notify each nonprofit organization,
19 political subdivision and Indian tribe of any determination which the
20 Administrator may make of its status as an employer and of the
21 effective date of any election which it makes and of any termination
22 of such election. The Administrator's determination is subject to
23 reconsideration, petitions for hearing and judicial review in
24 accordance with the provisions of this chapter.

25 6. The amount of reimbursement in lieu of contributions due
26 from each employing unit which elects to make reimbursement in
27 lieu of contributions must be determined by the Administrator as
28 soon as practicable after the end of each calendar quarter or at the
29 end of any other period as determined by the Administrator. The
30 Administrator shall bill each employing unit which makes
31 reimbursement in lieu of contributions for an amount determined
32 pursuant to paragraph (a) of subsection 2. Amounts due under this
33 subsection must be paid not later than 30 days after a bill is mailed
34 to the last known address of the employing unit **or electronically**
35 **transmitted to the employing unit.** If payment is not made on or
36 before the date due and payable, the whole or any part thereafter
37 remaining unpaid bears interest at the rate of one-half percent per
38 month or fraction thereof, from and after the due date until payment
39 is received by the Administrator. The amount of payments due, but
40 not paid, may be collected by the Administrator, together with
41 interest and penalties, if any, in the same manner and subject to the
42 same conditions as contributions due from other employers. The
43 amount due specified in any bill from the Administrator is
44 conclusive and binding on the employing unit, unless not later than
45 15 days after the bill was mailed to its last known address, the



1 employing unit files an application for redetermination. A
2 redetermination made under this subsection is subject to petition for
3 hearing and judicial review in accordance with the provisions of this
4 chapter. Payments made by any nonprofit organization, political
5 subdivision or Indian tribe under the provisions of this section must
6 not be deducted, in whole or in part, from the wages of any person
7 employed by that organization.

8 7. The Administrator shall:

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

14 (b) Require an Indian tribe whose election to become liable for
15 payments by way of reimbursement in lieu of contributions is
16 suspended pursuant to subsection 1 to pay contributions as set forth
17 in NRS 612.535 to 612.550, inclusive, for the following taxable year
18 unless the Administrator receives its payment in full before the
19 Administrator computes the contribution rates for that year.

20 (c) Reinstate the election of an Indian tribe to become liable for
21 payments by way of reimbursement in lieu of contributions that is
22 suspended pursuant to subsection 1 if the tribe:

23 (1) Has paid all contributions pursuant to NRS 612.535 to
24 612.550, inclusive, including interest and penalties, for not less than
25 1 year; and

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

29 8. Benefits are payable on the basis of employment to which
30 this section applies, in the same amount, on the same terms and
31 subject to the same conditions as benefits payable on the basis of
32 other employment subject to this chapter.

33 9. In determining contribution rates assigned to employers
34 under this chapter, the payrolls of employing units liable for
35 payments in lieu of contributions must not be included in computing
36 the contribution rates to be assigned to employers under this chapter.
37 The reimbursement in lieu of contributions paid by or due from such
38 employing units must be included in the total assets of the fund in
39 the same manner as contributions paid by other employers.

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

42 11. Except as inconsistent with the provisions of this section,
43 the provisions of this chapter and regulations of the Administrator
44 apply to any matter arising pursuant to this section.



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

2 612.630 1. In addition to or independently of the remedy by
3 civil action provided in NRS 612.625, the Administrator, or the
4 Administrator's authorized representative, after giving to any
5 employer who defaults in any payment of contributions, interest or
6 forfeit provided by this chapter 15 days' notice by registered or
7 certified mail, addressed to the employer's last known place of
8 business or address, *or notice by electronic transmission*, may file
9 in the office of the clerk of the district court in the county in which
10 the employer has his or her principal place of business, or if there is
11 no such principal place of business, then in Carson City, a
12 certificate, which need not be verified, but which must specify the
13 amount of contribution, interest and forfeit due, the name and last
14 known place of business of the employer liable for the same, and
15 which must contain a statement that the Division has complied with
16 all the provisions of this chapter in relation to the computation and
17 levy of the contribution, together with the request that judgment be
18 entered for the State of Nevada, and against the employer named, in
19 the amount of the contribution, interest and forfeit set forth in the
20 certificate.

21 2. Within the 15-day period, the employer may pay the amount
22 specified in such notice, under protest, to the Administrator, and
23 thereupon has the right to initiate, within 60 days following such
24 payment, and to maintain his or her action against the Division for a
25 refund of all or any part of any such amount and to recover so much
26 thereof as may have been erroneously assessed or paid. Such an
27 action by the employer must be commenced and maintained in the
28 district court in the county wherein is located the principal place of
29 business of the employer. In the event of entry of judgment for the
30 employer, the Division shall promptly refund such sum without
31 interest as may be determined by the court.

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

37 **Sec. 17.5.** NRS 612.655 is hereby amended to read as follows:

38 612.655 1. Where a payment of contributions, forfeit or
39 interest has been erroneously collected, an employer may ~~[, not later~~
40 ~~than 3 years after the date on which such payments became due,]~~
41 make application for ~~[an adjustment thereof in connection with~~
42 ~~subsequent contributions, forfeit or interest payments or for]~~ a
43 refund. All such ~~[adjustments or]~~ refunds will be made without
44 interest. ~~[An]~~



1 2. *Where a payment of contributions, forfeit or interest has*
2 *been erroneously collected, an employer may, not later than 3*
3 *years after the date on which such payments became due, make*
4 *application for an adjustment ~~for refund~~ thereof in connection*
5 *with subsequent contributions, forfeit or interest payments. An*
6 *adjustment* will not be made in any case with respect to
7 contributions on wages which have been included in the
8 determination of an eligible claim for benefits, unless it is shown to
9 the satisfaction of the Administrator that such determination was
10 due entirely to the fault or mistake of the Division.

11 ~~[2.]~~ 3. Refunds of interest and forfeit collected under NRS
12 612.618 to 612.675, inclusive, 612.7102 to 612.7116, inclusive, and
13 612.740 and paid into the Employment Security Fund established by
14 NRS 612.615 must be made only from the Employment Security
15 Fund.

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

17 612.686 1. If a person is notified of a delinquency pursuant to
18 NRS 612.685, the person shall neither transfer, pay over nor make
19 any other disposition of money or property belonging to the
20 delinquent employing unit, or any portion thereof, until the
21 Administrator consents thereto in writing.

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

27 3. The Administrator may, ~~personally or~~ by registered or
28 certified mail ~~[]~~ *or electronic transmission*, give the person so
29 notified a demand to transmit. Upon receipt of the demand, that
30 person shall transmit to the Division, within the time and in the
31 manner stated in the demand, the lesser of:

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

35 (b) The amount specified in the demand.

36 ↪ Except as otherwise provided in subsection 4, no further notice is
37 required.

38 4. If the property of the delinquent employing unit consists of a
39 series of payments owed to it, the person who owes or controls the
40 payments shall transmit them to the Division until otherwise
41 notified by the Administrator. If the debt is not paid within 1 year
42 after the demand to transmit was given, the Administrator shall give
43 another demand to the person who owes or controls the payments,
44 instructing the person to continue to transmit the payments or



1 informing the person that the person's duty to transmit them has
2 ceased.

3 5. A person notified of a delinquency who makes any transfer
4 or other disposition of property required to be withheld or
5 transmitted to the Division is liable for the amount of the
6 delinquency to the extent of the value of the property or the amount
7 of the debt so transferred or paid.

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

13 **Sec. 18.5.** NRS 612.705 is hereby amended to read as follows:

14 612.705 1. ~~Ne~~ *Neither the State of Nevada nor any* person
15 claiming benefits may be charged fees of any kind in any
16 proceeding under this chapter by the Board of Review, the
17 Administrator, or representatives of the Board of Review or the
18 Administrator, or by any court or officer thereof.

19 2. Any person claiming benefits in any proceeding before the
20 Administrator or the Board of Review, or representatives of the
21 Board of Review or the Administrator, or a court, may be
22 represented by counsel or other duly authorized agent, but no such
23 counsel or agents may either charge or receive for such services
24 more than an amount approved by the Board of Review.

25 3. Any person, firm or corporation who exacts or receives any
26 remuneration or gratuity for any services rendered on behalf of a
27 claimant except as allowed by this section and in an amount
28 approved by the Board of Review is guilty of a misdemeanor.

29 4. Any person, firm or corporation who solicits the business of
30 appearing on behalf of a claimant or who makes it a business to
31 solicit employment for another in connection with any claim for
32 benefits under this chapter is guilty of a misdemeanor.

33 **Sec. 19.** (Deleted by amendment.)

34 **Sec. 19.5.** 1. Notwithstanding the provisions of NRS
35 612.550, benefits paid to a person during the second or third
36 calendar quarter of calendar year 2020 must not be charged against
37 the experience rating record of any of the person's base period
38 employers.

39 2. Notwithstanding the provisions of NRS 612.553, as
40 amended by section 16 of this act, in determining the amount of
41 payment by way of reimbursement in lieu of contributions due from
42 an employer who elects to make payments by way of reimbursement
43 in lieu of contributions pursuant to NRS 612.553, as amended by
44 section 16 of this act, the Administrator of the Employment Security
45 Division of the Department of Employment, Training and



1 Rehabilitation shall, for any week of unemployment beginning on or
2 after March 13, 2020, in which federal funds provided pursuant to
3 Section 903(i) of the Social Security Act, 42 U.S.C. § 1103(i) are
4 available, reduce the amount of payment by way of reimbursement
5 due that is attributable to benefits paid to a person during such a
6 week in an amount determined by the Administrator so as to:

7 (a) Use all available federal funds provided pursuant to Section
8 903(i) of the Social Security Act, 42 U.S.C. § 1103(i); and

9 (b) Result in the employer owing no amount of payment by way
10 of reimbursement for that week.

11 3. As used in this section:

12 (a) "Base period" has the meaning ascribed to it in
13 NRS 612.025.

14 (b) "Benefits" has the meaning ascribed to it in NRS 612.035.

15 (c) "Calendar quarter" has the meaning ascribed to it in
16 NRS 612.040.

17 (d) "Employer" has the meaning ascribed to it in NRS 612.055.

18 **Sec. 20.** 1. This section becomes effective upon passage and
19 approval.

20 2. Section 4 of this act becomes effective:

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

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

24 3. Section 5.5 of this act becomes effective upon passage and
25 approval and applies retroactively on and after December 27, 2020.

26 4. Sections 1 to 3, inclusive, 5 and 6 to 19.5, inclusive, of this
27 act become effective on July 1, 2021.



