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SENATE BILL NO. 123—SENATORS BUCK; KRASNER AND STONE

FEBRUARY 8, 2023

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Referred to Committee on Commerce and Labor

**SUMMARY**—Revises provisions relating to unemployment compensation. (BDR 53-285)

**FISCAL NOTE:** Effect on Local Government: No.  
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.

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AN ACT relating to unemployment compensation; requiring the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation to establish and maintain a computerized system for the processing of claims for benefits; revising provisions relating to certain determinations made by the Administrator concerning eligibility for benefits; creating the Office of the Ombudsman for Unemployment Benefits; requiring all benefits to be paid by check; requiring the Administrator to post certain information on an Internet website; revising the base period for determining entitlement to benefits; revising provisions relating to the electronic provision of certain documents and communications; revising provisions relating to the overpayment of benefits; removing provisions authorizing the Administrator to suspend, modify, amend or waive certain requirements under certain circumstances; revising procedures and requirements concerning certain appeals; modifying certain requirements concerning benefits paid in calendar year 2022; making an appropriation; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 The Unemployment Compensation Law, in general: (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 sets forth procedures for filing a claim for benefits. (NRS  
8 612.455-612.530) **Section 2** of this bill requires the Administrator of the  
9 Employment Security Division of the Department of Employment, Training and  
10 Rehabilitation to establish and maintain a computerized system for the processing  
11 of claims for benefits. **Section 2** sets forth certain requirements for the system.  
12 **Section 25** of this bill makes an appropriation for the costs of establishing and  
13 maintaining the computerized system.

14 Existing law requires the Administrator to make certain determinations with  
15 respect to the benefit status and eligibility status of each person who files a claim  
16 for benefits. (NRS 612.460, 612.465, 612.470) **Sections 16 and 17** of this bill set  
17 forth certain time frames in which the Administrator is required to make such  
18 determinations. **Section 3** of this bill prohibits the Administrator from denying  
19 benefits as part of a policy of denying all claims for benefits of a particular group or  
20 category.

21 **Section 4** of this bill prohibits the Administrator from making a determination  
22 denying benefits to an otherwise eligible insured worker on the grounds of  
23 nondisclosure or misrepresentation of a material fact unless the Administrator first  
24 provides the insured worker notice and a hearing. **Section 4** sets forth certain  
25 requirements for the conduct of such a hearing.

26 **Section 5** of this bill creates the Office of the Ombudsman for Unemployment  
27 Benefits and prescribes the duties of the Ombudsman, which include, among  
28 others, advocating on behalf of persons applying for and receiving benefits and  
29 providing assistance to such persons.

30 **Section 6** of this bill requires all benefits to be paid by check, made payable to  
31 the person to whom the benefits are payable. **Section 7** of this bill requires the  
32 Administrator to post certain information on an Internet website established and  
33 maintained by the Administrator.

34 To be eligible for unemployment benefits, a person is required to have been  
35 paid a certain amount of wages during a specified period of time referred to as the  
36 person's "base period." (NRS 612.375) **Section 8** of this bill revises the definition  
37 of the term "base period" to remove provisions providing for the use of an  
38 alternative base period for persons who would otherwise be ineligible for  
39 unemployment benefits.

40 **Sections 9, 12-14, 22 and 23** of this bill remove certain provisions of existing  
41 law authorizing the Administrator to suspend, modify, amend or waive certain  
42 provisions of the Unemployment Compensation Law under certain circumstances.

43 Under existing law, the Administrator or Division is authorized to provide  
44 documents or communications to a person electronically if the person has requested  
45 to receive documents or communications electronically. (NRS 612.253) **Section 10**  
46 of this bill provides that the electronic provision of any document or  
47 communication to a person who has requested such electronic provision is deemed  
48 to satisfy any requirement under existing state law that the Administrator or  
49 Division mail a document or communication. However, if the document or  
50 communication involves a substantive decision concerning benefits, as determined  
51 by regulation of the Administrator, **section 10** requires the document or  
52 communication to also be mailed.

53 Existing law sets forth certain requirements for the collection of overpayments  
54 of benefits by the Administrator. (NRS 612.365) **Section 11** of this bill requires the  
55 Administrator to collect certain overpayments paid to a person who is eligible for  
56 regular benefits but received other benefits by deducting the amount overpaid from  
57 the regular benefits payable to the person.

58 **Sections 18-21** of this bill revise procedures governing the filing and conduct  
59 of appeals before an Appeal Tribunal and the Board of Review. **Sections 19 and 21**



60 of this bill require the Administrator to pay to certain persons who prevail in such  
61 appeals reasonable attorney's fees and costs.

62 Under existing law, an employer's contribution rate is based on the employer's  
63 experience rating, which reflects the amount of unemployment compensation  
64 benefits that are paid to former employees and charged to the employer's  
65 experience rating record. Existing law requires, in general, that a certain percentage  
66 of unemployment benefits paid to a person be charged against the experience rating  
67 record of each employer from which the person received wages during his or her  
68 base period. (NRS 612.550) **Section 22** of this bill prohibits any amount of benefits  
69 paid to a person which constitute overpayments of benefits from being charged to  
70 the person's base-period employers. **Section 26** of this bill provides that benefits  
71 paid to a person during the second or third calendar quarter of calendar year 2022  
72 are prohibited from being charged against the experience rating record of any of the  
73 person's base period employers.

74 Existing law authorizes certain employers to reimburse the Unemployment  
75 Compensation Fund for benefits paid to their former employees rather than making  
76 quarterly contributions to the Fund. Existing law requires the Administrator to, after  
77 the end of each calendar quarter or at the end of any other period as determined by  
78 the Administrator, determine the amount of reimbursement due from each employer  
79 who has elected to make reimbursement in lieu of contributions and bill each  
80 employer for that amount. (NRS 612.553) **Section 24** of this bill prohibits that  
81 amount from including benefits paid to a person that constitute an overpayment of  
82 benefits. **Section 26** requires the Administrator, in determining the amount of  
83 reimbursement due from an employer who has elected to make reimbursement in  
84 lieu of contributions, to reduce by not more than 50 percent the amount of  
85 reimbursement that is attributable to benefits paid to a person during the second or  
86 third calendar quarter of calendar year 2022.

87 **Section 15** of this bill makes a conforming change to indicate the proper  
88 placement of **sections 3 and 4** in the Nevada Revised Statutes.

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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 the provisions set forth as sections 2 to 7, inclusive, of this  
3 act.

4 **Sec. 2. 1. *The Administrator shall establish and maintain a***  
5 ***computerized system for the processing of claims for benefits.***  
6 ***Such a system must:***

7 ***(a) Allow a person to file a claim through an Internet website***  
8 ***connected to the system for all benefits to which the person may be***  
9 ***entitled, including, without limitation, regular benefits, extended***  
10 ***benefits or benefits payable to a person under any federal program***  
11 ***administered by the Administrator, including, without limitation,***  
12 ***benefits payable to a person pursuant to 15 U.S.C. § 9021 or 42***  
13 ***U.S.C. § 5177;***

14 ***(b) Allow a person to file an appeal from a determination of***  
15 ***the Administrator pursuant to NRS 612.495 or from a decision of***



1 *an Appeal Tribunal pursuant to NRS 612.510 through an Internet*  
2 *website connected to the system;*

3 (c) *Provide for the efficient processing of all claims for*  
4 *benefits, including, without limitation, regular benefits, extended*  
5 *benefits or benefits payable to a person under any federal program*  
6 *administered by the Administrator, including, without limitation,*  
7 *benefits payable to a person pursuant to 15 U.S.C. § 9021 or 42*  
8 *U.S.C. § 5177;*

9 (d) *Allow a person who exhausts his or her regular benefits to*  
10 *automatically transition to any other benefits for which the person*  
11 *may be eligible, including, without limitation, extended benefits or*  
12 *benefits payable to a person under any federal program*  
13 *administered by the Administrator, including, without limitation,*  
14 *benefits payable to a person pursuant to 15 U.S.C. § 9021 or 42*  
15 *U.S.C. § 5177; and*

16 (e) *Allow for data which is submitted into the system in*  
17 *connection with a claim for a type of benefits to be shared with*  
18 *respect to a claim for other benefits for which a person may be*  
19 *eligible, so as to minimize the number of times a person is*  
20 *required to submit the same data into the system.*

21 2. *As used in this section, "regular benefits" and "extended*  
22 *benefits" have the meanings ascribed to them in NRS 612.377.*

23 **Sec. 3. 1.** *Each person who makes a claim for benefits is*  
24 *entitled to an individual evaluation of his or her status as an*  
25 *insured worker and his or her eligibility for benefits with respect*  
26 *to any week of unemployment.*

27 2. *The Administrator shall not deny benefits to any person as*  
28 *part of a policy of denying all claims for benefits of a particular*  
29 *group or category.*

30 **Sec. 4. 1.** *Before the Administrator may make a*  
31 *determination denying benefits to an otherwise eligible insured*  
32 *worker with respect to any week occurring in the benefit year of*  
33 *the insured worker on the grounds of nondisclosure or*  
34 *misrepresentation of a material fact, the Administrator must*  
35 *provide the insured worker notice and a hearing.*

36 2. *A hearing conducted pursuant to this section must be*  
37 *conducted before an Appeal Tribunal appointed by the*  
38 *Administrator pursuant to NRS 612.490. The provisions of this*  
39 *chapter governing the conduct of hearings on appealed claims*  
40 *before an Appeal Tribunal, to the extent that they are not*  
41 *inconsistent with the provisions of this section and the regulations*  
42 *adopted pursuant thereto, also apply to a hearing conducted*  
43 *pursuant to this section.*

44 3. *At a hearing conducted pursuant to this section, the*  
45 *Administrator bears the burden of showing that the insured*



1 *worker has engaged in the nondisclosure or misrepresentation of*  
2 *a material fact in connection with the claim for benefits.*

3 *4. After a hearing conducted pursuant to this section, the*  
4 *Appeal Tribunal shall make its findings promptly and on the basis*  
5 *thereof render a decision as to whether to authorize the*  
6 *Administrator to make the determination denying benefits. A party*  
7 *may appeal to the Board of Review from the decision of the Appeal*  
8 *Tribunal pursuant to this section in the same manner prescribed*  
9 *by this chapter for the appeal from a decision of an Appeal*  
10 *Tribunal regarding a determination of benefit status.*

11 *5. The Administrator may adopt regulations prescribing*  
12 *additional requirements for the conduct of a hearing conducted*  
13 *pursuant to this section.*

14 **Sec. 5. 1. The Office of the Ombudsman for**  
15 **Unemployment Benefits is hereby created within the Division. The**  
16 **Ombudsman shall:**

17 *(a) Advocate on behalf of persons applying for or receiving*  
18 *benefits;*

19 *(b) Receive, investigate and attempt to solve complaints made*  
20 *by or on behalf of persons applying for or receiving benefits;*

21 *(c) Provide any necessary assistance to persons applying for or*  
22 *receiving benefits;*

23 *(d) Provide education to the public concerning the processes*  
24 *for applying for and receiving benefits; and*

25 *(e) Perform such other tasks as are necessary to carry out the*  
26 *duties and functions of his or her office.*

27 *2. The Administrator shall appoint the Ombudsman for*  
28 *Unemployment Benefits. The Ombudsman is in the unclassified*  
29 *service of the State.*

30 **Sec. 6. All benefits paid pursuant to this chapter must be**  
31 **paid by check, made payable to the person to whom the benefits**  
32 **are payable. The amount of each check must not exceed the total**  
33 **amount of benefits payable to the person for any 1 week.**

34 **Sec. 7. The Administrator shall post on an Internet website**  
35 **established and maintained by the Administrator:**

36 *1. Instructions describing the manner in which a person may*  
37 *file an appeal from a determination of the Administrator pursuant*  
38 *to NRS 612.495 or from a decision of an Appeal Tribunal*  
39 *pursuant to NRS 612.510.*

40 *2. Information relating to claims for benefits, including,*  
41 *without limitation, statistics relating to the number of claims for*  
42 *benefits filed in any week, the status of such claims and the results*  
43 *of any decision of an Appeal Tribunal or the Board of Review*  
44 *relating to such claims. The Administrator shall ensure that*  
45 *information posted on the Internet website pursuant to this*



1 *subsection is posted in a manner so that it cannot be used to*  
2 *identify and does not provide a reasonable basis upon which to*  
3 *identify a person about whom the information relates.*

4 **Sec. 8.** NRS 612.025 is hereby amended to read as follows:

5 612.025 1. Except as otherwise provided in this section and  
6 in NRS 612.344, "base period" means the first 4 of the last 5  
7 completed calendar quarters immediately preceding the first day of a  
8 person's benefit year, except that if one calendar quarter of the base  
9 period so established has been used in a previous determination of  
10 the person's entitlement to benefits the base period is the first 4  
11 completed calendar quarters immediately preceding the first day of  
12 the person's benefit year.

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

19 ~~—3. In the case of a combined wage claim pursuant to the~~  
20 ~~reciprocal arrangements provided in NRS 612.295, the base period~~  
21 ~~is that applicable under the unemployment compensation law of the~~  
22 ~~paying state.~~

23 **Sec. 9.** NRS 612.220 is hereby amended to read as follows:

24 612.220 The Administrator:

25 1. Shall administer this chapter.

26 2. Is responsible for the administration, through the  
27 Administrator of the Commission on Postsecondary Education, of  
28 the provisions of NRS 394.383 to 394.560, inclusive.

29 3. Has power and authority to adopt, amend or rescind such  
30 rules and regulations consistent with the provisions of federal law,  
31 to employ, in accordance with the provisions of this chapter, such  
32 persons, make such expenditures, require such reports, make such  
33 investigations, and take such other action as the Administrator  
34 deems necessary or suitable to that end.

35 4. Shall determine his or her own organization and methods of  
36 procedure for the Division in accordance with the provisions of this  
37 chapter.

38 ~~[5.—To the extent allowed by federal law, may, by regulation,~~  
39 ~~suspend, modify, amend or waive any requirement of this chapter~~  
40 ~~for the duration of a state of emergency or declaration of disaster~~  
41 ~~proclaimed pursuant to NRS 414.070 and for any additional period~~  
42 ~~of time during which the emergency or disaster directly affects the~~  
43 ~~requirement of this chapter if:~~  
44 ~~—(a) The Administrator determines the action is:~~



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

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

~~(b) The action of the Administrator is approved by the Governor.]~~

**Sec. 10.** NRS 612.253 is hereby amended to read as follows:

612.253 1. Except as otherwise provided *in subsection 2 and* by federal ~~for state~~ law, the Administrator or the Division may electronically provide a form, notice, claim, bill or other document or communication to a person if the person has requested to receive communications by electronic transmission, by electronic mail or other electronic communication.

~~[2.]~~ The electronic provision of *such* a ~~form, notice, claim, bill or other~~ document or communication ~~[pursuant to subsection 1 does not]~~ *is deemed to* satisfy ~~for relieve~~ *any obligation of* the Administrator or Division ~~[of any obligation]~~ under ~~[federal or state law]~~ *this chapter* to provide the ~~form, notice, claim, bill or other~~ document or communication ~~[in the manner required by the applicable state or federal law.]~~ *by mail, including, without limitation, first-class mail or certified mail.*

*2. If the Administrator or Division provides to a person a document or communication described in subsection 1 electronically, the Administrator or Division shall also mail, by first-class or certified mail, the document or communication to the person if the document or communication involves a substantive decision concerning unemployment benefits. The Administrator shall adopt regulations specifying documents and communications which involve a substantive decision concerning unemployment benefits for the purposes of this section.*

*3. For any period of time set forth in this chapter that begins to run on the date on which a document or communication is mailed, the period of time:*

*(a) If the document or communication is provided electronically pursuant to this section, shall be deemed to begin to run on the date on which the document or communication is provided electronically; and*

*(b) If the document or communication is mailed, rather than provided electronically pursuant to this section, shall be deemed to be extended by 3 days.*

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

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

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



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

4 2. The amount of the overpayment must be assessed to the  
5 liable person, and the person must be notified of the basis of  
6 the assessment. The notice must specify the amount for which the  
7 person is liable. In the absence of fraud, misrepresentation or willful  
8 nondisclosure, notice of the assessment must be mailed,  
9 electronically transmitted or personally served not later than 1 year  
10 after the close of the benefit year in which the overpayment was  
11 made.

12 3. Except as otherwise provided in ~~[subsection]~~ *subsections* 4  
13 ~~[§]~~ *and 5*, at any time within 5 years after the notice of overpayment,  
14 the Administrator may recover the amount of the overpayment by  
15 using the same methods of collection provided in NRS 612.625 to  
16 612.645, inclusive, 612.685 and 612.686 for the collection of past  
17 due contributions or by deducting the amount of the overpayment  
18 from any benefits payable to the liable person under this chapter.

19 4. *If the overpayment is due to a person who is eligible for*  
20 *regular benefits being paid benefits other than regular benefits,*  
21 *including, without limitation, extended benefits or benefits payable*  
22 *to a person under any federal program administered by the*  
23 *Administrator, including, without limitation, benefits payable to a*  
24 *person pursuant to 15 U.S.C. § 9021 or 42 U.S.C. § 5177, the*  
25 *Administrator shall recover the amount of the overpayment by*  
26 *deducting the amount of the overpayment from the amount of*  
27 *regular benefits payable to the person.*

28 5. If the overpayment is due to fraud, misrepresentation or  
29 willful nondisclosure, the Administrator may, within 10 years after  
30 the notice of overpayment, recover any amounts due in accordance  
31 with the provisions of NRS 612.7102 to 612.7116, inclusive.

32 ~~[§]~~ 6. The Administrator may waive recovery or adjustment  
33 of all or part of the amount of any such overpayment which the  
34 Administrator finds to be uncollectible or the recovery or adjustment  
35 of which the Administrator finds to be administratively  
36 impracticable.

37 ~~[§]~~ 7. To the extent allowed pursuant to federal law, the  
38 Administrator may assess any administrative fee prescribed by an  
39 applicable agency of the United States regarding the recovery of  
40 such overpayments.

41 ~~[§]~~ 8. Any person against whom liability is determined under  
42 this section may appeal therefrom within 11 days after the date the  
43 notice provided for in this section was mailed to, electronically  
44 transmitted to or served upon, the person. An appeal must be made  
45 and conducted in the manner provided in this chapter for the appeals





1 from determinations of benefit status. The 11-day period provided  
2 for in this subsection may be extended for good cause shown.

3 **9.** *As used in this section, “regular benefits” and “extended*  
4 *benefits” have the meanings ascribed to them in NRS 612.377.*

5 **Sec. 12.** NRS 612.420 is hereby amended to read as follows:

6 612.420 ~~[1.—Except as otherwise provided in subsection 2, a]~~

7 A person is disqualified for benefits for any week with respect to  
8 which the person receives either wages in lieu of notice or severance  
9 pay.

10 ~~[2.—The Administrator may, by regulation, waive or modify the~~  
11 ~~period of disqualification set forth in subsection 1:~~

12 ~~—(a) For good cause; or~~

13 ~~—(b) If the Administrator determines such action is necessary to~~  
14 ~~expedite benefits and protect the health, safety and well being of~~  
15 ~~claimants.]~~

16 **Sec. 13.** NRS 612.425 is hereby amended to read as follows:

17 612.425 ~~[1.—Except as otherwise provided in subsection 2, a]~~

18 A claimant shall be disqualified for benefits for any week with  
19 respect to which the claimant is on paid vacation.

20 ~~[2.—The Administrator may, by regulation, waive or modify the~~  
21 ~~period of disqualification set forth in subsection 1:~~

22 ~~—(a) For good cause; or~~

23 ~~—(b) If the Administrator determines such action is necessary to~~  
24 ~~expedite benefits and protect the health, safety and well being of~~  
25 ~~claimants.]~~

26 **Sec. 14.** NRS 612.430 is hereby amended to read as follows:

27 612.430 ~~[1.—Except as otherwise provided in subsection 2, a]~~

28 A claimant shall be disqualified for benefits for any week following  
29 termination of work, which could have been compensated by  
30 vacation pay had termination not occurred, if the claimant actually  
31 receives such compensation at the time of separation or on regular  
32 paydays immediately following termination.

33 ~~[2.—The Administrator may, by regulation, waive or modify the~~  
34 ~~period of disqualification set forth in subsection 1:~~

35 ~~—(a) For good cause; or~~

36 ~~—(b) If the Administrator determines such action is necessary to~~  
37 ~~expedite benefits and protect the health, safety and well being of~~  
38 ~~claimants.]~~

39 **Sec. 15.** NRS 612.450 is hereby amended to read as follows:

40 612.450 Claims for benefits shall be made in the manner  
41 prescribed by or authorized by NRS 612.455 to 612.530, inclusive,  
42 *and sections 3 and 4 of this act* and in no other way.

43 **Sec. 16.** NRS 612.460 is hereby amended to read as follows:

44 612.460 1. An unemployed person may file a request for a  
45 determination of the person’s benefit status in accordance with



1 regulations prescribed by the Administrator. Upon such request, the  
2 Administrator shall furnish the person with a written determination  
3 ~~to~~ *not later than 30 days after the date on which the person filed*  
4 *the request for a determination.* If it is determined that the claimant  
5 is an insured worker, the determination must include a statement as  
6 to the amount of wages for insured work paid to the claimant by  
7 each employer in his or her base period, and the employers by  
8 whom those wages were paid. It must include also the claimant's  
9 benefit year, his or her weekly benefit amount and the maximum  
10 amount of benefits that may be paid to the claimant for his or her  
11 unemployment during the benefit year. All base-period employers of  
12 a claimant must be notified promptly when a claimant files a request  
13 for determination of his or her benefit status which results in a  
14 determination that the claimant is an insured worker.

15 2. If it is determined that the person is not an insured worker,  
16 the determination must include a statement as to the reason therefor,  
17 the amount of wages paid to the person by each employer during his  
18 or her base period and the employers by whom those wages were  
19 paid.

20 **Sec. 17.** NRS 612.470 is hereby amended to read as follows:

21 612.470 1. The Administrator shall ~~also promptly~~, *not*  
22 *more than 14 days after a claimant who is an insured worker has*  
23 *filed a claim for benefits for a week of unemployment during the*  
24 *benefit year of the insured worker,* determine whether ~~an~~ *the*  
25 insured worker is ineligible or disqualified with respect to ~~any~~ *that*  
26 week. ~~{occurring within the benefit year.}~~

27 2. The insured worker must be given a written notice of the  
28 determination. A benefit payment shall be deemed a determination  
29 with respect to the week for which payment is made and notice to  
30 the claimant that the claimant is eligible to receive payment for the  
31 period covered thereby. If it is determined that the insured worker is  
32 not eligible to receive benefits or is disqualified for any week or  
33 weeks, the worker must be promptly furnished with a written notice  
34 of the determination, which must give the reasons for the  
35 determination and the length of the disqualification.

36 **Sec. 18.** NRS 612.495 is hereby amended to read as follows:

37 612.495 1. Any person entitled to a notice of determination  
38 or redetermination may file an appeal from the determination with  
39 an Appeal Tribunal, and the Administrator shall be a party  
40 respondent thereto. The appeal must be filed within 11 days after the  
41 date of mailing, electronic transmission or personal service of the  
42 notice of determination or redetermination. The 11-day period may  
43 be extended for good cause shown. Any employing unit whose  
44 rights may be adversely affected may be permitted by the Appeal  
45 Tribunal to intervene as a party respondent to the appeal.



1 2. An appeal shall be deemed to be filed ~~on the date it~~ .

2 (a) *If the appeal is personally served to the Division, on the*  
3 *date the appeal* is delivered to the Division . ~~or, if it~~

4 (b) *If the appeal* is mailed ~~it~~ *by certified mail*, on the  
5 postmarked date appearing on the envelope in which it was mailed,  
6 if postage is prepaid and the envelope is properly addressed to the  
7 office of the Division that mailed notice of the person's claim for  
8 benefits to each employer entitled to notice under NRS 612.475.

9 (c) *If the appeal is submitted through an Internet website*  
10 *connected to the computerized system described in section 2 of this*  
11 *act, on the date on which the appeal is submitted.*

12 3. The 11-day period provided for in this section must be  
13 computed by excluding the day the determination was mailed,  
14 electronically transmitted or personally served, and including the  
15 last day of the 11-day period, unless the last day is a Saturday,  
16 Sunday or holiday, in which case that day must also be excluded.

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

20 **Sec. 19.** NRS 612.500 is hereby amended to read as follows:

21 612.500 1. A reasonable opportunity for a fair hearing on  
22 appeals must be promptly afforded all parties. *Such a hearing must*  
23 *be held not later than 30 days after the date on which the appeal*  
24 *was filed, as determined pursuant to NRS 612.495.*

25 2. An Appeal Tribunal shall inquire into and develop all facts  
26 bearing on the issues and shall receive and consider evidence  
27 without regard to statutory and common-law rules. In addition to the  
28 issues raised by the appealed determination, the Appeal Tribunal  
29 may consider all issues affecting the claimant's rights to benefits  
30 from the beginning of the period covered by the determination to the  
31 date of the hearing.

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

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

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

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



1 7. An Appeal Tribunal shall not participate in an appeal  
2 hearing in which the Appeal Tribunal has a direct or indirect  
3 interest.

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

10 *9. If a party to whom the Administrator denied benefits*  
11 *prevails in an appeal before an Appeal Tribunal, the*  
12 *Administrator shall pay all costs and reasonable attorney's fees*  
13 *incurred by the party in connection with the appeal.*

14 **Sec. 20.** NRS 612.510 is hereby amended to read as follows:

15 612.510 1. After a hearing, an Appeal Tribunal shall make its  
16 findings promptly and on the basis thereof affirm, modify or reverse  
17 the determination. Each party must be promptly furnished a copy of  
18 the decision and the supporting findings by mail or electronic  
19 transmission.

20 2. The decision is final unless an appeal to the Board of  
21 Review or a request for review or appeal to the Board of Review is  
22 filed, within 11 days after the decision has been mailed to each  
23 party's last known address or electronically transmitted to the party.  
24 The 11-day period may be extended for good cause shown.

25 3. A request for review or appeal to the Board of Review shall  
26 be deemed to be filed ~~on the date it~~ :

27 *(a) If the request or appeal is personally served to the Division,*  
28 *on the date the request or appeal is delivered to the Division . ~~if it~~*  
29 *if it*

30 *(b) If the request or appeal is mailed ~~to~~ to the Division by*  
31 *certified mail, on the postmarked date appearing on the envelope in*  
32 *which it was mailed, if the postage was prepaid and the envelope*  
33 *was properly addressed to one of the offices of the Division.*

34 *(c) If the request or appeal is submitted through an Internet*  
35 *website connected to the computerized system described in section*  
36 *2 of this act, on the date on which the request or appeal is*  
37 *submitted.*

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

40 **Sec. 21.** NRS 612.515 is hereby amended to read as follows:

41 612.515 1. An appeal to the Board of Review by any party  
42 must be allowed as a matter of right if the Appeal Tribunal's  
43 decision reversed or modified the Administrator's determination. In  
44 all other cases, further review must be at the discretion of the Board  
45 of Review.



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

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

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

12 *5. If a party to whom the Administrator denied benefits*  
13 *prevails in an appeal pursuant to this section, the Administrator*  
14 *shall pay all costs and reasonable attorney's fees incurred by the*  
15 *party in connection with the appeal.*

16 **Sec. 22.** NRS 612.550 is hereby amended to read as follows:  
17 612.550 1. As used in this section:

18 (a) "Average actual duration" means the number of weeks  
19 obtained by dividing the number of weeks of benefits paid for weeks  
20 of total unemployment in a consecutive 12-month period by the  
21 number of first payments made in the same 12-month period.

22 (b) "Average annual payroll" for each calendar year means the  
23 annual average of total wages paid by an employer subject to  
24 contributions for the 3 consecutive calendar years immediately  
25 preceding the computation date. The average annual payroll for  
26 employers first qualifying as eligible employers must be computed  
27 on the total amount of wages paid, subject to contributions, for not  
28 less than 10 consecutive quarters and not more than 12 consecutive  
29 quarters ending on December 31, immediately preceding the  
30 computation date.

31 (c) "Beneficiary" means a person who has received a first  
32 payment.

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

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

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

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

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

44 (i) "Total contributions paid" means the total amount of  
45 contributions, due on wages paid on or before the computation date,



1 paid by an employer not later than the last day of the second month  
2 immediately following the computation date.

3 (j) "Unemployment risk ratio" means the ratio obtained by  
4 dividing the number of first payments issued in any consecutive 12-  
5 month period by the average monthly number of covered workers in  
6 employment as shown on the records of the Division for the same  
7 12-month period.

8 2. The Administrator shall, as of the computation date for each  
9 calendar year, classify employers in accordance with their actual  
10 payrolls, contributions and benefit experience, and shall determine  
11 for each employer the rate of contribution which applies to that  
12 employer for each calendar year in order to reflect his or her  
13 experience and classification. The contribution rate of an employer  
14 may not be reduced below 2.95 percent, unless there have been 12  
15 consecutive calendar quarters immediately preceding the  
16 computation date throughout which the employer has been subject  
17 to this chapter and his or her account as an employer could have  
18 been charged with benefit payments, except that an employer who  
19 has not been subject to the law for a sufficient period to meet this  
20 requirement may qualify for a rate less than 2.95 percent if his or  
21 her account has been chargeable throughout a lesser period not less  
22 than the 10-consecutive-calendar-quarter period ending on the  
23 computation date.

24 3. Any employer who qualifies under paragraph (b) of  
25 subsection 9 and receives the experience record of a predecessor  
26 employer must be assigned the contribution rate of the predecessor.

27 4. Benefits paid to a person up to and including the  
28 computation date must be charged against the records, for  
29 experience rating, of the person's base-period employers in the same  
30 percentage relationship that wages reported by individual employers  
31 represent to total wages reported by all base period employers,  
32 except that:

33 (a) If one of the base period employers has paid 75 percent or  
34 more of the wages paid to the person during the person's base  
35 period, and except as otherwise provided in NRS 612.551, the  
36 benefits, less a proportion equal to the proportion of wages paid  
37 during the base period by employers who make reimbursement in  
38 lieu of contributions, must be charged to the records for experience  
39 rating of that employer. The proportion of benefits paid which is  
40 equal to the part of the wages of the claimant for the base period  
41 paid by an employer who makes reimbursement must be charged to  
42 the record of that employer.

43 (b) No benefits paid to a multistate claimant based upon  
44 entitlement to benefits in more than one state may be charged to the



1 experience rating record of any employer when no benefits would  
2 have been payable except pursuant to NRS 612.295.

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

7 *(d) If a person is overpaid any amount as benefits, the amount*  
8 *of the overpayment must not be charged against the accounts of*  
9 *the person's base-period employers.*

10 5. The Administrator shall, as of the computation date for each  
11 calendar year, compute the reserve ratio for each eligible employer  
12 and shall classify those employers on the basis of their individual  
13 reserve ratios. The contribution rate assigned to each eligible  
14 employer for the calendar year must be determined by the range  
15 within which the employer's reserve ratio falls. The Administrator  
16 shall, by regulation, prescribe the contribution rate schedule to apply  
17 for each calendar year by designating the ranges of reserve ratios to  
18 which must be assigned the various contribution rates provided in  
19 subsection 6. The lowest contribution rate must be assigned to the  
20 designated range of highest reserve ratios and each succeeding  
21 higher contribution rate must be assigned to each succeeding  
22 designated range of lower reserve ratios, except that, within the  
23 limits possible, the differences between reserve ratio ranges must be  
24 uniform.

25 6. Each employer eligible for a contribution rate based upon  
26 experience and classified in accordance with this section must be  
27 assigned a contribution rate by the Administrator for each calendar  
28 year according to the following classes:  
29

30	Class 1 .....	0.25 percent
31	Class 2 .....	0.55 percent
32	Class 3 .....	0.85 percent
33	Class 4 .....	1.15 percent
34	Class 5 .....	1.45 percent
35	Class 6 .....	1.75 percent
36	Class 7 .....	2.05 percent
37	Class 8 .....	2.35 percent
38	Class 9 .....	2.65 percent
39	Class 10 .....	2.95 percent
40	Class 11 .....	3.25 percent
41	Class 12 .....	3.55 percent
42	Class 13 .....	3.85 percent
43	Class 14 .....	4.15 percent
44	Class 15 .....	4.45 percent
45	Class 16 .....	4.75 percent



1	Class 17 .....	5.05 percent
2	Class 18 .....	5.40 percent

3

4 7. On September 30 of each year, the Administrator shall  
5 determine:

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

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

13 (c) The potential annual number of weeks of benefits payable  
14 found by multiplying the potential number of beneficiaries by the  
15 highest average actual duration experienced in the 109 consecutive  
16 12-month periods in the 10 years ending on September 30; and

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

21 8. The Administrator shall issue an individual statement,  
22 itemizing benefits charged during the 12-month period ending on  
23 the computation date, total benefit charges, total contributions paid,  
24 reserve balance and the rate of contributions to apply for that  
25 calendar year, for each employer whose account is in active status  
26 on the records of the Division on January 1 of each year and whose  
27 account is chargeable with benefit payments on the computation  
28 date of that year.

29 9. If an employer transfers its trade or business, or a portion  
30 thereof, to another employer:

31 (a) And there is substantially common ownership, management  
32 or control of the employers, the experience record attributable to the  
33 transferred trade or business must be transferred to the employer to  
34 whom the trade or business is transferred. The rates of both  
35 employers must be recalculated, and the recalculated rates become  
36 effective on the date of the transfer of the trade or business. If the  
37 Administrator determines, following the transfer of the experience  
38 record pursuant to this paragraph, that the sole or primary purpose  
39 of the transfer of the trade or business was to obtain a reduced  
40 liability for contributions, the Administrator shall combine the  
41 experience rating records of the employers involved into a single  
42 account and assign a single rate to the account.

43 (b) And there is no substantially common ownership,  
44 management or control of the employers, the experience record of





1 an employer may be transferred to a successor employer as of the  
2 effective date of the change of ownership if:

3 (1) The successor employer acquires the entire or a severable  
4 and distinct portion of the business, or substantially all of the assets,  
5 of the employer;

6 (2) The successor employer notifies the Division of the  
7 acquisition in writing within 90 days after the date of the  
8 acquisition;

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

11 (4) The joint application is approved by the Administrator.

12 ➤ The joint application must be submitted within 1 year after the  
13 date of issuance by the Division of official notice of eligibility to  
14 transfer.

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

19 (d) Any liability to the Division for unpaid contributions,  
20 interest or forfeit attributable to the transferred trade or business  
21 must be transferred to the successor employer. The percentage of  
22 liability transferred must be the same as the percentage of the  
23 experience record transferred.

24 10. Whenever an employer has paid no wages in employment  
25 for 8 consecutive calendar quarters following the last calendar  
26 quarter in which the employer paid wages for employment, the  
27 Administrator shall terminate the employer's experience rating  
28 account, and the account must not thereafter be used in any rate  
29 computation.

30 11. The Administrator may adopt reasonable accounting  
31 methods to account for those employers which are in a category for  
32 providing reimbursement in lieu of contributions.

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

39 ~~— (a) The Administrator determines the action is:~~

40 ~~— (1) In the best interest of the Division, this State or the~~  
41 ~~general health, safety and welfare of the citizens of this State; or~~

42 ~~— (2) Necessary to comply with instructions received from the~~  
43 ~~Department of Labor; and~~

44 ~~— (b) The action of the Administrator is approved by the~~  
45 ~~Governor.]~~



1       **Sec. 23.** NRS 612.551 is hereby amended to read as follows:

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

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

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

17       4. If the employer provides evidence within 10 working days  
18 after the notice required by subsection 1 was mailed or  
19 electronically transmitted which satisfies the Administrator that the  
20 claimant:

21       (a) Left his or her employment voluntarily without good cause  
22 or was discharged for misconduct connected with the employment;  
23 or

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

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

29       5. The employer may appeal from the ruling of the  
30 Administrator relating to the cause of the termination of the  
31 employment of the claimant in the same manner as appeals may be  
32 taken from determinations relating to claims for benefits.

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

35       7. If an employer who is given notice of a claim for benefits  
36 pursuant to subsection 1 fails to submit timely to the Division all  
37 known relevant facts which may affect the claimant's rights to  
38 benefits as required by NRS 612.475, the employer's record for  
39 experience rating is not entitled to be relieved of the amount of any  
40 benefits paid to the claimant as a result of such failure that were  
41 charged against the employer's record pursuant to NRS 612.550 or  
42 612.553.

43       ~~8. To the extent allowed by federal law, the Administrator~~  
44 ~~may, by regulation, suspend, modify, amend or waive any~~  
45 ~~requirement of this section for the duration of a state of emergency~~



~~or declaration of disaster proclaimed pursuant to NRS 414.070 and for any additional period of time during which the emergency or disaster directly affects the requirement of this section if:~~

~~— (a) The Administrator determines the action is:~~

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

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

~~— (b) The action of the Administrator is approved by the Governor.]~~

**Sec. 24.** NRS 612.553 is hereby amended to read as follows:

612.553 1. For the purposes of this section:

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

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

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

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

(a) Shall pay contributions to the Unemployment Compensation Fund in the manner provided in NRS 612.535 to 612.550, inclusive, unless it elects, in accordance with this section, to pay into the Unemployment Compensation Fund, in lieu of contributions, as reimbursement an amount equivalent to the amount of regular unemployment compensation benefits and one-half of the extended benefits paid to claimants that is attributable to wages paid, *not including any amount of benefits overpaid to a claimant*, except that after December 31, 1978, a political subdivision, and after December 21, 2000, an Indian tribe, shall reimburse an amount equal to the regular unemployment compensation benefits and all of the extended benefits ~~]~~, *not including any amount overpaid to claimant*. An Indian tribe may elect to become liable for payments by way of reimbursement in lieu of contributions for the tribe as a whole, or for any political subdivision, subsidiary, wholly owned business, or any combination thereof. The amount of benefits payable by each employer who elects to make payments by way of reimbursement in lieu of contributions must be an amount which bears the same ratio to the total benefits paid to a person as the total base-period wages paid to that person by the employer bear to the total base-period wages paid to that person by all of the person's base-period employers. Two or more employers who have become liable for payments by way of reimbursement in lieu of contributions may file a joint application, in accordance with regulations of the Administrator, for the establishment of a group



1 account for the purpose of sharing the cost of benefits paid that are  
2 attributable to service in the employ of such employers.

3 (b) May elect to become liable for payments by way of  
4 reimbursement in lieu of contributions for a period of not less than 4  
5 consecutive calendar quarters beginning with the first day of the  
6 calendar quarter on which it became subject to this chapter by filing  
7 a written notice with the Administrator not later than 30 days  
8 immediately following the date of the determination that it is subject  
9 to this chapter. The organization remains liable for payments by way  
10 of reimbursement in lieu of contributions until it files with the  
11 Administrator a written notice terminating its election not later than  
12 30 days before the beginning of the taxable year for which the  
13 termination is first effective.

14 3. Any nonprofit organization, political subdivision or Indian  
15 tribe which is paying contributions as provided in NRS 612.535 to  
16 612.550, inclusive, may change to a reimbursement-in-lieu-of-  
17 contributions basis by filing with the Administrator not later than 30  
18 days before the beginning of any taxable year a written notice of its  
19 election to become liable for payments by way of reimbursements in  
20 lieu of contributions. The election is not terminable by the  
21 organization for that and the next taxable year.

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

28 5. The Administrator shall notify each nonprofit organization,  
29 political subdivision and Indian tribe of any determination which the  
30 Administrator may make of its status as an employer and of the  
31 effective date of any election which it makes and of any termination  
32 of such election. The Administrator's determination is subject to  
33 reconsideration, petitions for hearing and judicial review in  
34 accordance with the provisions of this chapter.

35 6. The amount of reimbursement in lieu of contributions due  
36 from each employing unit which elects to make reimbursement in  
37 lieu of contributions must be determined by the Administrator as  
38 soon as practicable after the end of each calendar quarter or at the  
39 end of any other period as determined by the Administrator. The  
40 Administrator shall bill each employing unit which makes  
41 reimbursement in lieu of contributions for an amount determined  
42 pursuant to paragraph (a) of subsection 2. Amounts due under this  
43 subsection must be paid not later than 30 days after a bill is mailed  
44 to the last known address of the employing unit or electronically  
45 transmitted to the employing unit. If payment is not made on or



1 before the date due and payable, the whole or any part thereafter  
2 remaining unpaid bears interest at the rate of one-half percent per  
3 month or fraction thereof, from and after the due date until payment  
4 is received by the Administrator. The amount of payments due, but  
5 not paid, may be collected by the Administrator, together with  
6 interest and penalties, if any, in the same manner and subject to the  
7 same conditions as contributions due from other employers. The  
8 amount due specified in any bill from the Administrator is  
9 conclusive and binding on the employing unit, unless not later than  
10 15 days after the bill was mailed to its last known address or  
11 electronically transmitted to it, the employing unit files an  
12 application for redetermination. A redetermination made under this  
13 subsection is subject to petition for hearing and judicial review in  
14 accordance with the provisions of this chapter. Payments made by  
15 any nonprofit organization, political subdivision or Indian tribe  
16 under the provisions of this section must not be deducted, in whole  
17 or in part, from the wages of any person employed by that  
18 organization.

19 7. The Administrator shall:

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

25 (b) Require an Indian tribe whose election to become liable for  
26 payments by way of reimbursement in lieu of contributions is  
27 suspended pursuant to paragraph (a) to pay contributions as set forth  
28 in NRS 612.535 to 612.550, inclusive, for the following taxable year  
29 unless the Administrator receives its payment in full before the  
30 Administrator computes the contribution rates for that year.

31 (c) Reinstate the election of an Indian tribe to become liable for  
32 payments by way of reimbursement in lieu of contributions that is  
33 suspended pursuant to paragraph (a) if the tribe:

34 (1) Has paid all contributions pursuant to NRS 612.535 to  
35 612.550, inclusive, including interest and penalties, for not less than  
36 1 year; and

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

40 8. Benefits are payable on the basis of employment to which  
41 this section applies, in the same amount, on the same terms and  
42 subject to the same conditions as benefits payable on the basis of  
43 other employment subject to this chapter.

44 9. In determining contribution rates assigned to employers  
45 under this chapter, the payrolls of employing units liable for



1 payments in lieu of contributions must not be included in computing  
2 the contribution rates to be assigned to employers under this chapter.  
3 The reimbursement in lieu of contributions paid by or due from such  
4 employing units must be included in the total assets of the fund in  
5 the same manner as contributions paid by other employers.

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

8 11. Except as inconsistent with the provisions of this section,  
9 the provisions of this chapter and regulations of the Administrator  
10 apply to any matter arising pursuant to this section.

11 **Sec. 25.** 1. There is hereby appropriated from the State  
12 General Fund to the Employment Security Division of the  
13 Department of Employment, Training and Rehabilitation the sum of  
14 \$40,000,000 for the purpose of establishing and maintaining a  
15 computerized system pursuant to section 2 of this act.

16 2. Any remaining balance of the appropriation made by  
17 subsection 1 must not be committed for expenditure after June 30,  
18 2025, by the entity to which the appropriation is made or any entity  
19 to which money from the appropriation is granted or otherwise  
20 transferred in any manner, and any portion of the appropriated  
21 money remaining must not be spent for any purpose after  
22 September 19, 2025, by either the entity to which the money was  
23 appropriated or the entity to which the money was subsequently  
24 granted or transferred, and must be reverted to the State General  
25 Fund on or before September 19, 2025.

26 **Sec. 26.** 1. Notwithstanding the provisions of NRS 612.550,  
27 as amended by section 22 of this act, benefits paid to a person  
28 during the second or third calendar quarter of calendar year 2022  
29 must not be charged against the experience rating record of any of  
30 the person's base period employers.

31 2. Notwithstanding the provisions of NRS 612.553, as  
32 amended by section 24 of this act, in determining the amount of  
33 reimbursement in lieu of contributions due from an employer who  
34 elects to make payments by way of reimbursement in lieu of  
35 contributions pursuant to NRS 612.553, as amended by section 24  
36 of this act, the Administrator of the Employment Security Division  
37 of the Department of Employment, Training and Rehabilitation shall  
38 reduce by not more than 50 percent the amount of payment by way  
39 of reimbursement due that is attributable to benefits paid to a person  
40 during the second or third calendar quarter of calendar year 2022.

41 3. As used in this section:

42 (a) "Base period" has the meaning ascribed to it in NRS  
43 612.025, as amended by section 8 of this act.

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



1 (c) "Calendar quarter" has the meaning ascribed to it in  
2 NRS 612.040.  
3 **Sec. 27.** This act becomes effective upon passage and  
4 approval.

