

ASSEMBLY BILL NO. 124—ASSEMBLYMAN GRADY

PREFILED JANUARY 28, 2009

Referred to Committee on Commerce and Labor

SUMMARY—Revises provisions governing unemployment compensation. (BDR 53-667)

FISCAL NOTE: Effect on Local Government: No.  
Effect on the State: No.

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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 certain agricultural labor as employment; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

1 In compliance with federal requirements, existing state law exempts from the  
2 Federal Unemployment Tax Act certain services performed by an alien admitted to  
3 the United States. To maintain compliance in the event of applicable changes in  
4 federal law, **section 1** of this bill provides that the existing exemption, as reflected  
5 under state law, must be eliminated if the federal exemption is eliminated.  
6 (NRS 612.090)

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

1 **Section 1.** NRS 612.090 is hereby amended to read as follows:  
2 612.090 1. “Employment” includes agricultural labor if:  
3 (a) The services are performed in the employ of a person who:  
4 (1) Paid cash wages of \$20,000 or more during any calendar  
5 quarter of the current calendar year or preceding calendar year to  
6 persons employed in agricultural labor; or  
7 (2) Employed 10 or more persons in agricultural labor some  
8 portion of the day for at least 20 days, each day being in a different  
9 calendar week, during the current calendar year or preceding  
10 calendar year whether or not the weeks were consecutive or the  
11 persons were employed at the same moment of time; and



1 (b) The services are performed:

2 (1) On a farm, in the employ of any person, in connection  
3 with cultivating the soil, or in connection with raising or harvesting  
4 any agricultural or horticultural commodity, including the raising,  
5 shearing, feeding, caring for, training and management of livestock,  
6 bees, poultry and fur-bearing animals and wildlife.

7 (2) In the employ of the owner or tenant or other operator of  
8 a farm, in connection with the operation, management, conservation,  
9 improvement or maintenance of the farm and its tools and  
10 equipment, or in salvaging timber or clearing land of brush and  
11 other debris left by a hurricane, if the major part of the service is  
12 performed on a farm.

13 (3) In connection with the production or harvesting of any  
14 commodity defined as an agricultural commodity in section 15(g) of  
15 the Agricultural Marketing Act, 12 U.S.C. § 1141j, or in connection  
16 with the ginning of cotton, or in connection with the operation or  
17 maintenance of ditches, canals, reservoirs or waterways, not owned  
18 or operated for profit, used exclusively for supplying and storing  
19 water for farming purposes.

20 (4) Except as otherwise provided in subsection 2, in the  
21 employ of the operator of a farm in handling, planting, drying,  
22 packing, packaging, processing, freezing, grading, storing or  
23 delivering to storage or to market, or to a carrier for transportation  
24 market, in its unmanufactured state, any agricultural or horticultural  
25 commodity, but only if the operator produced more than one-half of  
26 the commodity with respect to which such service is performed.

27 (5) Except as otherwise provided in subsection 2, in the  
28 employ of a group of operators of farms, or a cooperative  
29 organization of which such operators are members, in the  
30 performance of service described in subparagraph (4), but only if  
31 such operators produced more than one-half of the commodity with  
32 respect to which such service is performed.

33 (6) On a farm operated for profit although the service is not  
34 in the course of the employer's trade or business.

35 2. The provisions of subparagraphs (4) and (5) of paragraph (b)  
36 of subsection 1 do not apply to service performed in connection with  
37 commercial canning or commercial freezing or in connection with  
38 any agricultural or horticultural commodity after its delivery to a  
39 terminal market for distribution for consumption.

40 3. As used in this section, the term "farm" includes stock,  
41 dairy, poultry, fruit, fur-bearing animal and truck farms, plantations,  
42 ranches, nurseries, ranges, greenhouses or other similar structures  
43 used primarily for raising agricultural or horticultural commodities,  
44 and orchards.



1 4. The provisions of this section do not apply to services  
2 performed ~~before January 1, 1980,~~ by an alien admitted to the  
3 United States to perform agricultural labor pursuant to sections  
4 214(c) and 101(a)(15)(H) of the Immigration and Nationality Act, 8  
5 U.S.C. §§ 1184(c) and ~~1101(a)(15)(H)~~ *1101(a)(15)(H)(ii)(a)*,  
6 respectively ~~[ ]~~, *unless the alien or the services are required to be*  
7 *covered by the Federal Unemployment Tax Act.*

8 **Sec. 2.** This act becomes effective on July 1, 2009.

