

CHAPTER.....

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.

Legislative Counsel's Digest:

The Unemployment Compensation Law generally: (1) requires employers to pay contributions into the Unemployment Compensation Fund at a certain rate of the wages paid by the employer for employment; and (2) makes persons who have become unemployed and comply with certain requirements eligible for benefits from the Unemployment Compensation Fund in an amount based on the person's previous wages for employment. (Chapter 612 of NRS)

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

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

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

Existing law provides for the payment of extended unemployment benefits to a person who has exhausted his or her regular unemployment benefits and who meets



certain eligibility requirements during an extended benefit period. (NRS 612.377, 612.3774) Under existing law, an extended benefit period: (1) begins after the Administrator makes certain determinations relating to the level of unemployment in this State; and (2) is prohibited from lasting more than 13 consecutive weeks. Existing law also prohibits an extended benefit period from beginning before the 14th week following the end of a prior extended benefit period which was in effect for Nevada. (NRS 612.377) **Section 5.5** of this bill authorizes an extended benefit period to begin before the 14th week following the end of a prior extended benefit period if authorized by federal law. **Section 20** of this bill applies this authorization retroactively on and after December 27, 2020.

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

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

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

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

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

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



prohibited from being charged against the experience rating record of any of the person's base period employers.

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

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

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

Sections 1 and 2. (Deleted by amendment.)

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

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

2. The Administrator shall select all personnel either from the first five candidates on the eligible lists as provided in this chapter, or from the highest rating candidate within a radius of 60 miles of the place in which the duties of the position will be performed. The Administrator may fix the compensation and prescribe the duties and powers of such personnel, including such officers, accountants, attorneys, experts, and other persons as may be necessary in the performance of the duties under this chapter, and may delegate to



any such person such power and authority as the Administrator deems reasonable and proper for its effective administration.

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

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

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

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

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

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

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

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



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

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

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

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

~~—(d) The Department of Taxation;~~

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

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

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

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



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

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

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

~~[9. In addition to the provisions of subsection 6, the Administrator shall provide lists containing the names and addresses of employers, and information regarding the wages paid by each employer to the Department of Taxation, upon request, for use in verifying returns for the taxes imposed pursuant to chapters 363A,~~



~~363B and 363C of NRS. The Administrator may charge a fee to cover the actual costs of any related administrative expenses.~~

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

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

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

~~[12.]~~ *8.* The Administrator may request the Comptroller of the Currency of the United States to cause an examination of the correctness of any return or report of any national banking association rendered pursuant to the provisions of this chapter, and may in connection with the request transmit any such report or return to the Comptroller of the Currency of the United States as provided in section 3305(c) of the Internal Revenue Code of 1954.

~~[13.]~~ *9.* The Administrator, any employee or other person acting on behalf of the Administrator, or any employee or other person acting on behalf of an agency or entity allowed to access information obtained from any employing unit or person in the administration of this chapter, or any person who has obtained a list of applicants for work, or of claimants or recipients of benefits



pursuant to this chapter, is guilty of a gross misdemeanor if he or she:

- (a) Uses or permits the use of the list for any political purpose;
- (b) Uses or permits the use of the list for any purpose other than one authorized by the Administrator or by law; or
- (c) Fails to protect and prevent the unauthorized use or dissemination of information derived from the list.

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

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

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

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

Sec. 5. 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
- (b) The overpayment was received without fault on the part of the recipient, and its recovery would be against equity and good conscience, as determined by the Administrator.

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

3. Except as otherwise provided in subsection 4, at any time within 5 years after the notice of overpayment, the Administrator may recover the amount of the overpayment by using the same methods of collection provided in NRS 612.625 to 612.645, inclusive, 612.685 and 612.686 for the collection of past due



contributions or by deducting the amount of the overpayment from any benefits payable to the liable person under this chapter.

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

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

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

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

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

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

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

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

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



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

(2) Equaled or exceeded 6 percent; or

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

(1) Equaled or exceeded 6.5 percent; and

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

3. There is a “Nevada ‘off’ indicator” for a week if the Administrator determines, in accordance with the regulations of the Secretary of Labor, that for the period consisting of that week and the immediately preceding 12 weeks, the rate of insured unemployment in Nevada (not seasonally adjusted):

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

(b) Was less than 5 percent.

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

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

6. “Extended benefits” means benefits (including benefits payable to federal civilian employees and to ex-servicemen or ex-



servicewomen pursuant to 5 U.S.C. §§ 8501 et seq.) payable to a person under the provisions of NRS 612.377 to 612.3786, inclusive, for the weeks of unemployment in the person's eligibility period.

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

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

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

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

(b) His or her benefit year having expired before that week, has no, or insufficient, wages on the basis of which the person could establish a new benefit year which would include that week, ➤ and has no right to unemployment benefits or allowances, as the case may be, under the Railroad Unemployment Insurance Act, 45 U.S.C. §§ 351 et seq., the Trade Expansion Act of 1962, 19 U.S.C. §§ 1801 et seq., the Automotive Products Trade Act of 1965, 19 U.S.C. §§ 2001 et seq. and such other federal laws as are specified in regulations issued by the Secretary of Labor, and has not received and is not seeking unemployment benefits under the unemployment compensation law of Canada. If the person is seeking such benefits and the appropriate agency finally determines that the person is not



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

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

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

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

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

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

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

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

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

4. *If a person is paid benefits for a week of unemployment based on the services described in subsection 3, the amount of the benefits paid that is based on services performed for which an*



educational institution provided the person reasonable assurance of employment immediately succeeding the vacation or recess:

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

7. The provisions of this section apply also to services performed while employed by a governmental agency which is established and operated to provide services to educational



institutions and which may make reimbursements in lieu of contributions pursuant to NRS 612.553.

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

612.485 1. Any determination or redetermination is final 11 days after the date of notification *by electronic transmission* or mailing of the notice of determination or redetermination unless a request for reconsideration or an appeal is filed within the 11-day period.

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

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

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

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

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

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

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

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

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

2. An Appeal Tribunal shall inquire into and develop all facts bearing on the issues and shall receive and consider evidence without regard to statutory and common-law rules. In addition to the



issues raised by the appealed determination, the Appeal Tribunal may consider all issues affecting the claimant's rights to benefits from the beginning of the period covered by the determination to the date of the hearing.

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

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

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

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

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

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

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

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

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

3. A request for review or appeal to the Board of Review shall be deemed to be filed on the date it is delivered to the Division, or, if it is mailed, on the postmarked date appearing on the envelope in



which it was mailed, if the postage was prepaid and the envelope was properly addressed to one of the offices of the Division.

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

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

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

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

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

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

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

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

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

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

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

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

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

612.530 1. Within 11 days after the decision of the Board of Review has become final, any party aggrieved thereby or the Administrator may secure judicial review thereof by commencing an action in the district court of the county where the employment which is the basis of the claim was performed for the review of the



decision, in which action any other party to the proceedings before the Board of Review must be made a defendant.

2. In such action, a petition which need not be verified, but which must state the grounds upon which a review is sought, must, within 45 days after the commencement of the action, be served upon the Administrator **⚔** *at a designated office of the Administrator in Carson City*, unless the Administrator is the appellant, or upon such person as the Administrator may designate, and such service shall be deemed completed service on all parties, but there must be left with the party so served as many copies of the petition as there are defendants, and the Administrator shall forthwith mail one such copy to each defendant.

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

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

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

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

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

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



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

Sec. 14. (Deleted by amendment.)

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

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

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

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

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

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

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

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

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

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

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



charged against the employer's record pursuant to NRS 612.550 or 612.553.

8. To the extent allowed by federal law, the Administrator may, by regulation, suspend, modify, amend or waive any 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. 16. 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, 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. 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 account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of such employers.

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

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

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

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

6. The amount of reimbursement in lieu of contributions due from each employing unit which elects to make reimbursement in lieu of contributions must be determined by the Administrator as soon as practicable after the end of each calendar quarter or at the



end of any other period as determined by the Administrator. The Administrator shall bill each employing unit which makes reimbursement in lieu of contributions for an amount determined pursuant to paragraph (a) of subsection 2. Amounts due under this subsection must be paid not later than 30 days after a bill is mailed to the last known address of the employing unit ~~+~~ *or electronically transmitted to the employing unit.* If payment is not made on or before the date due and payable, the whole or any part thereafter remaining unpaid bears interest at the rate of one-half percent per month or fraction thereof, from and after the due date until payment is received by the Administrator. The amount of payments due, but not paid, may be collected by the Administrator, together with interest and penalties, if any, in the same manner and subject to the same conditions as contributions due from other employers. The amount due specified in any bill from the Administrator is conclusive and binding on the employing unit, unless not later than 15 days after the bill was mailed to its last known address, the employing unit files an application for redetermination. A redetermination made under this subsection is subject to petition for hearing and judicial review in accordance with the provisions of this chapter. Payments made by any nonprofit organization, political subdivision or Indian tribe under the provisions of this section must not be deducted, in whole or in part, from the wages of any person employed by that organization.

7. The Administrator shall:

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

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

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

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



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

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

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

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

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

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

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

2. Within the 15-day period, the employer may pay the amount specified in such notice, under protest, to the Administrator, and thereupon has the right to initiate, within 60 days following such payment, and to maintain his or her action against the Division for a



refund of all or any part of any such amount and to recover so much thereof as may have been erroneously assessed or paid. Such an action by the employer must be commenced and maintained in the district court in the county wherein is located the principal place of business of the employer. In the event of entry of judgment for the employer, the Division shall promptly refund such sum without interest as may be determined by the court.

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

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

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

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

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

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

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

2. A person so notified shall, within 11 days after receipt of the notice, advise the Administrator of all credits, debts or other



personal property of the delinquent employing unit in the person's possession, under the person's control or owing by the person, as the case may be.

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

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

(b) The amount specified in the demand.

↳ Except as otherwise provided in subsection 4, no further notice is required.

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

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

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

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

612.705 1. ~~No~~ *Neither the State of Nevada nor any* person claiming benefits may be charged fees of any kind in any proceeding under this chapter by the Board of Review, the Administrator, or representatives of the Board of Review or the Administrator, or by any court or officer thereof.

2. Any person claiming benefits in any proceeding before the Administrator or the Board of Review, or representatives of the Board of Review or the Administrator, or a court, may be represented by counsel or other duly authorized agent, but no such



counsel or agents may either charge or receive for such services more than an amount approved by the Board of Review.

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

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

Sec. 19. (Deleted by amendment.)

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

2. Notwithstanding the provisions of NRS 612.553, as amended by section 16 of this act, in determining the amount of payment by way of reimbursement in lieu of contributions due from an employer who elects to make payments by way of reimbursement in lieu of contributions pursuant to NRS 612.553, as amended by section 16 of this act, the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation shall, for any week of unemployment beginning on or after March 13, 2020, in which federal funds provided pursuant to Section 903(i) of the Social Security Act, 42 U.S.C. § 1103(i) are available, reduce the amount of payment by way of reimbursement due that is attributable to benefits paid to a person during such a week in an amount determined by the Administrator so as to:

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

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

3. As used in this section:

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

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

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

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

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

2. Section 4 of this act becomes effective:



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

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

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

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

