ASSEMBLY BILL NO. 7–COMMITTEE
ON COMMERCE AND LABOR

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

PREFILED OCTOBER 28, 2026

Referred to Committee on Commerce and Labor

SUMMARY—Revises provisions relating to employment. (BDR 53-170)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.
Effect on the State Highway Fund: 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 employment; requiring certain information to be included in work records of an employing unit; revising provisions governing the funding of certain employment training programs and job training programs; authorizing certain pupils to receive training through certain employment training programs and job training programs; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires an employing unit to keep true and accurate work records containing information as prescribed by the Administrator of the Employment Security Division of the Department of Employment, Training and Rehabilitation. (NRS 612.260) **Section 1** of this bill requires such work records to include certain specified information for each person who performs services for the employing unit.

Existing law requires, with certain exceptions, each employer to make payments, at the rate of .05 percent of the wages the employer pays, into the Unemployment Compensation Administration Fund. (NRS 612.606) Existing law authorizes the Administrator to use the money collected from such payments for certain specified purposes, including: (1) establishing and administering an employment training program that provides training to unemployed persons; and (2) establishing or providing support for job training programs in the public and

private sectors for the training, retraining or improvement of the skills of persons employed in this State. (NRS 612.607) **Sections 2 and 3** of this bill instead: (1) provide for the use of such payments for the employment and training of eligible pupils; and (2) authorize eligible pupils to receive training through either type of program. **Section 3** defines "eligible pupil" to mean a person enrolled in grades 6 to 12, inclusive, in a public or private school in this State.

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

Section 1. NRS 612.260 is hereby amended to read as follows:

612.260 1. Each employing unit shall keep true and accurate work records ~~[, containing such]~~ ***for each person who performs services for the employing unit. The records must include, without limitation:***

(a) The name and social security number of the person;

(b) The occupation or job title of the person;

(c) The hours worked by the person;

(d) The rate or rates of pay of the person;

(e) The total wages paid to the person;

(f) The amount of tips reported by the person to the employing unit; and

(g) Any other information as ***prescribed by*** the Administrator ***.*** ~~[may prescribe. Such records]~~

2. The records required to be maintained by subsection 1 must be open to inspection and may be copied by the Administrator or the Administrator's authorized representatives or the Department of Taxation at any reasonable time and as often as may be necessary.

~~[2.]~~ ***3.*** The Administrator, the Board of Review, or any Appeal Tribunal may require from any employing unit any sworn or unsworn reports, with respect to persons employed by it, which the Administrator or the Board of Review deems necessary for the effective administration of this chapter.

~~[3.]~~ ***4.*** Except as limited by this subsection, the Administrator may:

(a) Destroy any letter of the Division and any form, benefit determination or redetermination, ruling, employer's status or contribution report, wage slip report, claim record, wage list or any auxiliary computer file related thereto at the expiration of 4 years after the record was originated or filed with the Division; or

(b) Destroy such records at any time after having microfilmed them in the manner and on film or paper that complies with the minimum standards of quality approved for such microfilmed

records by the American National Standards Institute. The microfilmed records must be retained for not less than 4 years.

➥ This subsection does not apply to records pertaining to grants, accounts or expenditures for administration, or to the records of the Unemployment Compensation Administration Fund.

Sec. 2. NRS 612.606 is hereby amended to read as follows:

612.606 1. Except as otherwise provided in subsection 4, in addition to any other contribution required by this chapter, each employer shall make payments into the Unemployment Compensation Administration Fund for the program for the employment and training of unemployed persons ***,*** ~~[and]~~ persons employed in this State ***and eligible pupils, as defined in NRS 612.607,*** at the rate of .05 percent of the wages the employer pays.

2. The interest and forfeit provisions of NRS 612.620 and 612.740, respectively, are inapplicable to the payments required by this section.

3. In determining unemployment compensation contribution rates assigned to employers pursuant to this chapter, payments paid into the Unemployment Compensation Administration Fund for the program for the employment and training of unemployed persons ***,*** ~~[and]~~ persons employed in this State ***and eligible pupils, as defined in NRS 612.607,*** pursuant to this section must remain separate from any other contribution paid pursuant to this chapter and must not be included in any manner in computing the contribution rates to be assigned to employers under NRS 612.550.

4. The provisions of this section do not apply to an employer:

(a) Who has been assigned a contribution rate of 5.4 percent pursuant to subsection 6 of NRS 612.550; or

(b) Who has elected to make reimbursement in lieu of contributions pursuant to NRS 612.553.

Sec. 3. NRS 612.607 is hereby amended to read as follows:

612.607 1. All payments collected pursuant to NRS 612.606 must be deposited in the Unemployment Compensation Administration Fund. At the end of each fiscal year, the State Controller shall transfer to the Clearing Account in the Unemployment Compensation Fund the amount by which the unencumbered balance of the money deposited in the Unemployment Compensation Administration Fund pursuant to this subsection exceeds the amount of that money which the Legislature has authorized for expenditure during the first 180 days of the succeeding fiscal year.

2. Except for money transferred from the Unemployment Compensation Administration Fund pursuant to subsection 1, the Administrator may only expend the money collected for the

employment and training of unemployed persons ***,*** ~~[and]~~ persons employed in this State ***and eligible pupils*** to:

(a) Establish and administer an employment training program which must foster job creation, minimize unemployment costs of employers and meet the needs of employers for skilled workers by providing training to unemployed persons ~~[.]~~ ***and eligible pupils.***

(b) Establish or provide support for job training programs in the public and private sectors for training, retraining or improving the skills of persons employed in this State ~~[.]~~ ***and eligible pupils.***

(c) Establish a program to provide grants of money to a nonprofit private entity to be used to make loans of money to veterans and senior citizens to start small businesses. The Administrator shall adopt regulations establishing criteria and standards relating to the eligibility for and use of any grants made pursuant to this paragraph.

(d) Pay the costs of the collection of payments required pursuant to NRS 612.606.

3. The money used for the program for the employment and training of unemployed persons ***,*** ~~[and]~~ persons employed in this State ***and eligible pupils*** must supplement and not displace money available through existing employment training programs conducted by any employer or public agency and must not replace, parallel, supplant, compete with or duplicate in any way existing apprenticeship programs approved by the State Apprenticeship Council.

4. As used in this section:

(a) ***"Eligible pupil" means a person enrolled in grades 6 to 12, inclusive, in a public or private school in this State.***

(b) "Private school" has the meaning ascribed to it in NRS 394.103.

(c) "Public school" has the meaning ascribed to it in NRS 385.007.

(d) "Senior citizen" means a person who is domiciled in this State and is 62 years of age or older.

~~[(b)]~~ ***(e)*** "Small business" means a business conducted for profit which:

(1) Employs 50 or fewer full-time employees; and

(2) Has gross annual sales of less than $5,000,000.

Sec. 4. This act becomes effective on July 1, 2027.

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