January 15, 1982

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Quite frankly, they desire to come under the compliance of this law. Their only problem was because of the various branches that they have within their organization and so, consequently, through the amendments, we have allowed them with their one organization to have their branches and their agents, they come under the bonding procedure, so this would be the best example I could give you.

SENATOR COPE: All right, then, H & R Block have their own training program is really what it is.

SENATOR GOLL: That is correct.

SENATOR COPE: Now can anyone take this course that isn't a member of H & R Block?

SENATOR GOLL: Oh, yes.

SENATOR COPE: In other words, they can pay the tuition fee... or let me ask the previous...this question, the people with H & R Block I imagine is a big membership. They pay so much money to take the course or is it offered by the company at no cost?

SENATOR GOLL: Well, I really don't know but I believe H & R Block, if you sign up with their franchise system, they may award the training free.

SENATOR COPE: But if I wanted to take the training and I wasn't...didn't have a franchise, would it be open for me to take it?

SENATOR GOLL: I would say yes. Now you would have as a consumer the protection by signing up with this course, you would have the knowledge of knowing that this firm, that their vocational educational course is licensed under the State of Nebraska Board of Education.

SENATOR COPE: That was my next question...

SENATOR GOLL: Where as in the past they have not, Senator Cope.

SENATOR COPE: It sounds like a good idea to me. I can back that.

SPEAKER MARVEL: Senator Barrett.

SENATOR BARRETT: Mr. Speaker, a question or two of Senator Goll. Senator Goll, in looking at the fiscal note on this