

Peru, Chadron and their relationship to higher...and their role in higher education in Nebraska. I think properly that this study will conclude the technical colleges and their relationship in this area. I think it's time that we looked at all of these. It would be my intent that this study would include that and that all of this could or would be looked at in this same process. So, with that, I would urge the adoption of this amendment.

SPEAKER BARRETT: Thank you. For purposes of discussion, Senator McFarland, followed by Senators Withem and Wesely. Senator McFarland.

SENATOR MCFARLAND: Thank you, Mr. Speaker and fellow senators. I agree with Senator Wehrbein's comment that this language is not necessary at all. I really wonder the purpose of even including it in the bill. Obviously, if you're going to conduct a study, you can take a look at the results of the study and change the course of action with respect to whether you want to make Kearney State a part of the university system. This addition of this language, however, does not correct the problem of having Kearney State in the university system itself. It does not some how get us around the mistake that we're making by incorporating Kearney into the university system before the study is even completed. When I last spoke this morning about this I was talking about the mistakes we made with LB 773. We commissioned a tax study in 1986 to study the entire tax structure of the State of Nebraska. We paid \$350,000 for that study to be completed. It was a good study, there were good recommendations in it. But what happened before the study was completed? This legislative body came in, in 1987, and completely revised the tax code of the State of Nebraska with respect to the income tax system, and it completely revised the system as far as corporations were concerned when it enacted LB 775 to give tax credits to large corporations. Now we are faced with a situation where people are going around saying, well I didn't know it was going to be a tax increase in 773, and I didn't know there were going to be problems with it, and now we're back here this year trying to revise 773 after the fact. I'm afraid the same thing is going to happen in this situation. We can put this amendment on. I don't think it's necessary, and we can say that, well, we're going to study the recommendations, but if we're doing a study why are we rushing ahead with already incorporating Kearney State, or at least making arrangements or procedures for Kearney State to be into the university system