

out of the Highway Cash Fund to continue what was begun last year of a study for changes in the collection of motor fuel tax study. There was an initial report that was filed with the Legislature last...by December 1 which contained, in essence, phase I. This will be Phase II which essentially will probably result in Nebraska utilizing the same system of collection that is currently employed in the State of Florida where they have devised essentially a computer program system that was devised with the both tax officials as well as the industry itself to better monitor a collection of motor fuel taxes to ensure that those fuels that are being sold in the state have, in fact, paid their motor fuel tax and they are not being brought into the state without having had adequate...well, there's not...currently there is not an adequate paper flow that you can really follow to ensure that those taxes have, in fact, been paid. Whether or not a change will be made in that system, of course, will be an issue that will be before the Legislature in 1991, but this will permit everything to be set up in order for that type of a collection system to be approved by the Legislature. And finally, the University of Nebraska has a few adjustments, one of which was in their health insurance. There was no increase made in the health insurance provision request for the university last session as none was made. Since that time they have had an adjustment in their health insurance. The committee recommendation is at a lesser amount than was requested by the university, but that was based upon the experience that they've had during the first four months of the current fiscal year in anticipation that that reduced claim during that period, that that was to carry on out through the period, why, we could appropriate less than what was requested by about \$400,000 over the biennium so the committee recommendation reflects that reduced amount. Also there was a language in last year's appropriation bill which acknowledged that the university would have to make some changes in their retirement plan to be in compliance with the Tax Reform Act of 1986. That proposed change then was submitted by the university to the Governor and to the Legislature as part of their budget when those plans were finalized in that process. So they did make some adjustments in their retirement system that were in excess of what was necessary for the compliance with the Tax Reform Act of 1986. In that process they increased by five-tenths of 1 percent in the increase in the employer contribution for the upper tier which was not technically required to meet federally mandated nondiscrimination standards. The committee felt that that amount should not have been nor did