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an option for fulfilling the contract. It has to be nursing instruction. Repayment requirements would be based on failing to provide nursing instruction, regardless of whether or not the failure was voluntary. The department would be required to track borrowers and develop repayment tracking and collection mechanisms. Department would be required to report amounts forgiven as potential taxable income to the borrower. The Department of Revenue, and the IRS, and the department would be required to annually report to the Governor and the Clerk of the Legislature on this program. So those are the provisions. If you have questions, I'd be happy to try to address them, as I'm sure Senator Price would. I urge your adoption of this committee amendment. Thank you.

SENATOR CUDABACK: Thank you, Senator Raikes. Mr. Clerk. Mr. Clerk, please. Thank you.

CLERK: Mr. President, Senator Price would move to amend the committee amendments with AM1628. (Legislative Journal page 1644.)

SENATOR CUDABACK: Senator Price, you're recognized to open on your amendment to the committee amendments.

SENATOR PRICE: The amendment that I am introducing adds a definition for approved nursing programs that's consistent with the definition of the Nursing Student Loan Act. It defines approved nursing programs as programs offered by public or private postsecondary education institutions in Nebraska, which consists of courses of education in regularly scheduled classes leading to a master of science degree, a bachelor of science degree, an associate degree, or a diploma in nursing, and programs offered by public or private postsecondary education institutions in Nebraska for the preparation for licensure as a licensed practical nurse available to regularly enrolled undergraduate or graduate students. And the remainder of the amendment removes repetitive language that becomes unnecessary with the above definition. I urge your support of this amendment.

SENATOR CUDABACK: Thank you, Senator Price. You've heard the