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SENATOR LANDIS: Mr. Speaker, members of the Legislature, I think that's a fair recital of about two hours worth of debate that we've had at different times at Senator Wickersham's hands earlier in the year. There is a big difference between this program and the programs that Senator Wickersham cited, since many of those are part of the attempt to get poor women assistance while they are on welfare and then to get them off welfare. These are for people who are in fact employed, 92,000 children now in homes that have only working people who are there providing care, I'm sorry, or looking for childcare. We have thousands of child-care slots in need of...we have thousands of children, rather, in need of childcare. This program is essentially limited by time. It's one that only you can get for three years unless you go for an accredited program. It's limited by amount. Only 30 percent of the expenses are in fact credited towards the credit and that means that, although there would be \$2 million of state tax credit, that would mean there be...you'd have to have at least \$6 million of expenditures to do that. So there certainly is demonstrated leverage. It is also limited by profitability. One can only use up to 50 percent of their profit to do this purpose. It responds to human need. Day care for a 4-year-old child now costs about \$3,700, according to an estimate that appeared in the Omaha World-Herald recently, and that is a significant crimp in the budget of people who are working and trying to put together a livable wage, if you will. Now, the state has done some work; certainly individuals are doing theirs. Standing on the sideline for the most part have been companies. This is an attempt to get them to treat childcare differently than other things. Number one, although we do now have general expenses for everything, including what would be human resource programs, if you now spend a dollar on childcare for your employees it's treated no different than if you bought a new Xerox machine, if you bought a ream of paper, if you bought a piece of equipment. In fact, it would all have economic benefit to the company. They'd all have an economic cost, and they'd all be treated the same tax purposes wise. But what is the company going to do? The company is going to do that which produces profit, and you don't get profit here, which is why a special incentive to get the employer into the mix, to get the employer's money into the mix, to get their clout into the mix is a good way of expanding