amendment is trying to do that, I support it because I don't think that activity has a whole lot to do with the delivery of health care services, and more importantly, I don't think the taxpayer, I don't think the taxpayer should in effect pay one side, and that is what it is all about. It pays the management side for fighting the union efforts. The taxpayer should be neutral on the issue. It is an issue between management and labor. There should not be any tax involvement, and for that reason I think it would be improper to include that type of activity in the reimbursement base.

SENATOR CLARK: Senator Newell.

SENATOR NEWELL: Mr. President, members of the Legislature, I rise to oppose the Higgins amendment. I finally figured out exactly what we are doing here and I think I have a little light to shed on this issue. First of all, Senator Johnson's arguments are really not all that applicable to this amendment. Senator Johnson's arguments deal with cost reimbursement as does Senator Higgins and his arguments are that the cost associated with fighting the union are not legitimate and, therefore, it should not be included into the cost reimbursement provisions. That may, in fact, be another issue and another way of dealing with this because that is, in fact, a separate issue from the issue that Senator Higgins is suggesting to us at this time. Senator Higgins' suggestion, and she uses one example of an educational program, and that is how to fight labor unions, but there are other programs that are also included: how to be better in management; how better to deal with care staff members; how better to deal with nursing aides; how better to deal with various other aspects of nursing home administration. Now I think the critical issue here is simply this, that the state requires, the state requires through its rules and regulations that each of these administrators must take so many hours of continuing eduration each and every year. The courses that are determined are determined by the associations and those associations have total control over those courses and so if you don't like the course that is the association's problem but it is a legitimate expense of a nursing home and a nursing home administ. For to fund the educational programs that are mandatory, that they must attend, and for that reason to pay the cost of the dues of the association which is a legitimate expense of that nursing home, of that administrator, the same as the hospital association, the same as the school board's association, the same as any other kind of association, because we live in a changing world where government does have an influence. So I think that it is key and very critical to remember that we have two separate