

the credit. We have said not only are you not getting enough, we're going to double it. We are going to take and increase it by 100 percent, 100 percent, the credit that is available to you under this program. And it only applies because of that passage of that bill last year to people who are over 10,000 and under 25, 1,200 people fit that bill, 1,200 people and we've doubled it for them. It is a terrible piece of tax policy, only this portion of the bill, only this portion of the bill, and Senator Hannibal clearly knows who it applies to. I'd ask to withdraw that motion, Mr. Clerk.

SPEAKER BARRETT: Thank you. It is withdrawn. Mr. Clerk.

CLERK: Mr. President, Senator McFarland would move to amend the bill. (McFarland amendment appears on page 1850 of the Legislative Journal.)

SPEAKER BARRETT: Senator McFarland.

SENATOR MCFARLAND: Do we have this printed in the Journal, Mr. Clerk?

CLERK: Senator, no, sir, not this one.

SENATOR MCFARLAND: Okay. Let me briefly explain this amendment and I think we're on the same page here. This is an amendment that would restrict the child care credit portion of this bill only to the families that are making \$45,000 or less in adjusted gross income. It's a very simple and straightforward bill. It in effect says that if you are a family and you're earning jointly more than \$45,000 in adjusted gross income, then you do not have the advantage of the child care credit portion of this bill. My point in bringing this amendment is to try to incorporate some kind of fairness and reasonableness about this whole proposal. As you know, 773 obviously increased the income tax on the middle-income people and gave a tax relief to the higher-income people. The child care credit, while it may be a laudable goal when looked at separate and apart from the tax relief bill, in this particular instance would in effect give again tax relief to people in the upper income brackets unless you have an amendment which would limit the child care credit as this amendment does. It's a very straightforward...if you make more than \$45,000 in adjusted gross income as a couple, joint couple, then you don't get the credit. It in effect prevents the double tax relief that was given in 773 itself because a lot