

before we start providing tax relief to the high income for their day care needs, we should first meet the low income day care needs of individuals that have no choice or opportunity to afford day care. In the terms of priorities, those people need our assistance first. The high income I think are a lower priority and so in terms of values and adjustments I can see that Senator McFarland is making a good point. I'd prefer just perhaps going forward with the bill as it is and adding money into Title XX and I'll get to that when my amendment comes up, but I'm going to support the McFarland amendment at this time because it does raise that issue and make a good point.

SPEAKER BARRETT: Senator Smith, would you care to discuss the amendment? Thank you. Senator Nelson, on the amendment, followed by Senator...

SENATOR NELSON: I won't speak to the amendment, but there is a cap on child care. I think the question came up. There is, and it would probably...I'd have to figure it out, but it depends on the income. If two are making the income, it's based on the income of the lower person. In other words, if one's base...making \$30,000 and one is making 15, the credit is based on the total income then reduced, based on the lower income, so there is a cap. And it's...amounts to about \$720 for one dependent and \$1,440 for two or it is a cap. Or if you want it in another term, it's a \$2,400 limit applies to a taxpayer with one dependent and a \$4,800 on the other or the maximum credit would be \$720 for one dependent and \$1,440 for two or more and it is seldom anybody reaches that level.

SPEAKER BARRETT: Senator Scofield, would you care to discuss the amendment?

SENATOR SCOFIELD: Only to make one point, Mr. President and members, and that is I think Senator Wesely is raising an important policy choice here that I have wondered about as we've proceeded on this bill and I visited briefly with it, with Senator Hannibal about it, and I guess as I look at my priorities here I'm very concerned first and foremost about that group of people who, in fact, probably can't afford child care at all and who probably aren't going to be affected positively under the terms of this bill. And while I know there is a great outcry among what most of us would consider middle-class people for child care and it's legitimate, and it is a problem, it seems to me we have not even begun to respond in this state to