

the needs for child care and my priorities would fall in the area of that low-income person, probably that unemployed person or that person who has got a part-time minimum wage job with no benefits who has a kid or two to support. And so I really think that our priorities this session should first address that group of people no matter how much need there might be elsewhere. And so I think I will not support Senator McFarland's amendment, but I don't think I will also...I think I'll wait and see what Senator Wesely brings because my...I really think we've got to kind of line up our priorities here or else we're not going to address the child care issues that are out there and we're probably not going to take care of everybody at once. So let's start with those folks who most need it first. Thank you.

SPEAKER BARRETT: Thank you. Senator Hannibal, would you care to discuss the amendment, followed by Senators Crosby, Hall and Langford?

SENATOR HANNIBAL: Mr. Speaker and members, thank you, I'm going to oppose the amendment, but it's not because I'm not interested in working with Senator McFarland. Senator Nelson suggested there is a cap and I was not aware of it and I've talked with her and I think that there was a little misunderstanding. Maybe it's not a cap, but it is a point of diminishing returns that we work with and so Senator McFarland would have a legitimate point I guess, but it is progressive in its nature. The lower the income the present child care credit, the lower the income level you have, the higher the percent of expenses, you are allowed to deduct and as your income goes up, the percent of expenditures you can deduct go from 30 percent and they step down all the way down to 20 percent. And so there is already some built-in differences as to the amount of help it gives to the family with not only child care, remember there is also dependents in there and that could be elderly disabled dependents that are involved there too. So I'm not sure that it's necessary to do that and really accomplish the goal. I don't know what the money is involved, but I do know that right now what we have is we're setting up straight on the fed system and if we had a cap off in our income structure, it would require us to do a lot of changes in our processing. I have no idea whether that is a significant number or not, but right now we can piggyback right on the federal credit. Secondly, probably the thing that I would like least of all is that he is using a plain cutoff mark and as soon as you hit one mark you go from 20 percent credit to zip, and if we were going to do something along that line, well I'm