

at least I do, and I know others have mentioned the same thing. We field those phone calls during our evenings at home, and the subject that I most often heard is tax relief. And they are insistent, they want either property tax relief, income tax relief, they want something, and I think we have to respond to that. I think that LB 739 is responding to it. But there is a section in the bill that does interest me, maybe concern me, and I just want to put some thoughts on record, as Senator Wesely has, perhaps as a foundation for a future bill. And I refer to Section 2(1) in the bill which deals with the child care credit for families when both parents work and pay a third party for child care. We all know that child care is an extremely important factor today for our families because our families, and particularly even our one-parent families are society's building blocks. Eighty percent of young children using day care come from professional couples, where both are wage earners, and the median income for these families is nearly 50 percent higher than for the two-parent, single-earner families, and that is what I want to address this morning. The single-earner, two-parent family will not benefit from this section of LB 739, not because of a problem in the bill, but because of the federal tax code that seems to be increasingly biased against dependent children. Ultimately, on the state level, I believe there are some of us who want to shape, on our state level, a policy that helps all families--the two-earner professional, the one-earner high or low income, and two parents with only one parent working. It would be good to provide a tax cut to all families for each child under a certain age, perhaps six. Families would be free to use this money for food, clothing, shoes or day care payments, if the mother chooses to work outside the home. In LB 739 we're providing a tax break for one style of family. Suppose we have a young family with three children, under the age of six, the mother doesn't have a well-paying job, so she decides to stay home and care for her children, and her husband works two or one and a half jobs, or whatever, to provide for that family. That family really subsidizes a tax credit for the mother who chooses to work outside the home. I believe that this type of proposal may adversely affect those families that need our help the most, and we even consider those families that have free day care. They will not receive this particular credit, and I think we need to think about those. I have discussed this with Senator Hannibal and other senators. They agree that this is a good idea, but we need to bring it up perhaps and have its own hearing. So I just want to thank the body for at least caring about those other