

child care credit has as much as \$874 coming back to them whether or not they paid the income tax or they didn't. Now this is a nice sum of money. It does not affect the state but it does on the federal level. I don't deny anyone in the lower income if they can, but when we talk about the tax, another thing on the tax for the child care I don't know how many of you know that that's also based on the lower income of the couple earning the earned income. So if you have an income of \$20,000 for one person, 15 for the other part of the married couple, it's based on the 15,000. Okay, if you have an earnings of 20,000 or 25,000 for one, and let's go back to the girl that works at my Shopko or my K-Mart, it's based on her income so let's go down to about seven to \$9,000 maximum a year. The credit is then based on the seven or the \$9,000 and the maximum credit, I believe, is...all right, the maximum credit is \$720 for one dependent and 1,440 for the two. So this is one portion that I want to be looking at very close. I'm not saying that they don't but many of us voted for Commonwealth and I can hear Scotty Moore over here constantly, where is the money going to come from? And I think that this is one part that we must look at very, very close if we support this. There are a lot of bills that are good bills that we just now passed this morning that are simply going to go down the drain. That's not exactly the whole point of it is but we're not returning enough. We're kidding the taxpayers into we're going to give you back the increase in the tax and, like I said, that pizza and that coke isn't going to go very far.

SPEAKER BARRETT: One minute.

SENATOR NELSON: It makes it sound good but I did want you to become aware of the earned income credit which is a sizeable amount and that is a credit back on the tax whether or not they pay that tax in and that is for the lower income people that do have some income. And, with that, I will be watching to see what takes place on either to strike it or to strike this other portion of the bill.

SPEAKER BARRETT: Thank you. Senator Hefner, followed by Senators Hall, Hannibal, Ashford and Moore.

SENATOR HEFNER: Mr. President and members of the body, I rise to oppose this motion. Two years ago when we did our state income reform we said that we wanted to keep it as near to revenue neutral as we could. But then, as the Revenue Committee