

February 12, 1990      LB 346  
   LR 253

established the second week in February as Vocational Education Week and is supported by the Nebraska Vocational Association. This resolution proclaims the week of February 11th through the 17th, 1990 as Vocational Education Week, and is the same type of resolution that we have passed many times over the years in the past. I would ask your support for LR 253 and our Speaker, Senator Barrett.

SPEAKER BARRETT: Thank you, sir. Any discussion on the adoption of LR 253? Seeing none, those in favor of the adoption of the resolution please vote aye, opposed nay. Please record, Mr. Clerk.

CLERK: 27 ayes, 0 nays, Mr. President, on adoption of LR 253.

SPEAKER BARRETT: LR 253 is adopted. Moving to General File, Mr. Clerk, 1990 priority bills, LB 346.

CLERK: Mr. President, LB 346 was a bill originally introduced by Senators Hall, Labedz, Rogers, Dierks, Lynch, Schmit, Lindsay, Langford, Crosby, Beck. (Read title.) The bill was introduced on January 11 of last year, Mr. President, at that time referred to the Revenue Committee for public hearing. The bill was advanced to General File. I do have....I have no committee amendments pending. I do have other amendments. Senator, you want to offer your amendment, first, or go to the bill?

SPEAKER BARRETT: The Chair recognizes Senator Hall to open on the bill. Senator Hall.

SENATOR HALL: Thank you, Mr. President, members. LB 346, as the Clerk told you, is a bill that was introduced last year and I chose it as my priority bill this year. It is a bill that deals with tuition tax deductions. That is a far cry from a tuition tax credit, which is a form of this bill, had taken prior to the change in our income tax system, prior to 1987. The bill, as you can see from the handout that you all have on your desk, the cream-colored sheet, gives you a run down on the provisions in it, how it would apply, to whom it would apply, and deal with some of the concerns and the issues that opponents have raised with regard to it. The bill would allow for expenses that an individual incurred for education of children that fall from K to 12th grade to be deducted from one's income tax. This is applicable to anyone who has children either in a