

as opposed to a private one. You then go into the things that are not permitted through the legislation. And those are things that would, I think, primarily be extended to folks in a private institution, but would also be applicable to those individuals who had students in a public. And they would be expenses, for example, if I sent my children to have their drivers education at a private institution, for profit, that would not be applicable. A uniform that would be required, for example, for school, for choir, those deductions, that cost would not be applicable under this legislation. The cost of driving your children to school yourself, the expenses, those again would not be applicable to this legislation. If you look, again, on what I guess would be the third page you can see a real list of types of things that would be able to be deducted, the cost would be able to be deducted from the income tax, the total taxable income, prior to figuring what that liability would be, and those are listed for you, and they're 1 through 14 there on that following page. Again, we go into the fourth page, and we see at the top there Nebraska taxpayers whose children are enrolled in private schools. That shows a breakdown of what the costs are per student in the public and private schools, what the total cost savings, K through 12 is across the state, if these children would then be put into a public institution. We're talking about approximately \$122 million. The savings that is derived from this form of education, this private form of education to the taxpayers of the state is at a minimum \$122 million. And this proposed legislation would, I think, be one of the best types of recognition of that. But, in addition to that, it would be a proposal that would allow those individuals who have their children in a public institution, a public school, but have expenses that are incurred along with the child going to school, have the ability to deduct those expenses from their taxable income. That, to me ladies and gentlemen, is a good policy that lets these individuals reduce the amount of expense they have incurred for educating their children. We've talked long and hard about property tax relief in here for the six short years that I've been here, and this gets directly at those individuals who, in most cases, are very young folks who are educating their kids, who are paying for their property taxes while working. They're at the beginning of their career. They are not at the situation where they have paid their mortgages off, they have a number of expenses. This small token of, I guess, recognition on the part of the Legislature through public policy toward an educational expense deduction, for both public and private parents with regard to