

their children, I think sends the right kind of message that we understand that educating children is an important issue. We understand that even though you have your children in a public institution there are other expenses that you incur. The fallacy that education is a free situation in the State of Nebraska, or in any state, for that matter, is clearly that, it's a fallacy. There are the expenses that have to be borne by the taxpayer, and they're borne in this state primarily through property taxes. But there are other expenses that go along with the education of children that are peripheral, if you will, to the basic educational costs that are picked up by some subdivision of government. And those are picked up by the parents of those students, whether they be public or private. This bill would address those.

SPEAKER BARRETT: One minute.

SENATOR HALL: It would recognize that those expenses are over and above the costs. It would recognize that a direct deduction toward the overall tax burden is appropriate. It would allow for those individuals to take that deduction prior to having their taxable income figured. And I think it would have a direct impact on those people who are educating their children who most need the deduction, or at least the recognition for not only the tax savings that, in the case of the private institutions, have I guess extended to the public sector, but also to those individuals who are in the public sector who understand that the cost of education is an expensive one, whether you be in a public or private institution. With that, Mr. President, I would open the discussion on LB 346. And I know that there are at least two amendments to the bill, so I would, at this point, Mr. Clerk, like to take up the first amendment that I've offered.

SPEAKER BARRETT: Thank you, Senator Hall. The Chair would like to take just a moment to introduce some guests of Senator Eernard-Stevens under the south balcony. We have Dick and Pat Sedlacek from North Platte along with their friend, an exchange student from Spain, Andriana Vice. Would you folks please stand and be recognized. Thank you for being with us this morning. Mr. Clerk, have you an amendment on the desk?

CLERK: Mr. President, Senator Hall would move to amend his bill. The amendment proposed is on page 128 of the Journal.