

that I introduced an amendment that is printed in the Journal on LB 1059, which is the school finance bill. More than a half a century ago the United States Supreme Court recognized the fundamental right of parents to direct the upbringing of their children. And in 1903, the United States Supreme Court upheld a Minnesota statute which allowed taxpayers to claim a tax deduction for tuition, for transportation, and nonreligious textbooks. LB 346, as you know, is patterned after that statute. In Nebraska more than 34,000 students are enrolled in approved nonpublic schools, and these students and their parents fulfill every educational requirement of the state. They also make great financial sacrifices so that it is possible for them to choose an education for their children in conformity with their religious faith. LB 346 would alleviate the double burden borne by parents of nonpublic school children. I don't know about the rest of you, but evidently there are many, many people in this state that don't realize that I am a co-sponsor of LB 346, because I receive letters almost every single day and calls into my home in regard to LB 346 and asking for the support. I am a co-sponsor, and I believe strongly in tuition tax credit. And I think it's important to recognize that LB 346 is not a bill that will only benefit the parents of nonpublic school children. Because of the increasing cost of education, parents of public school children are also faced with ever-increasing fees and other extraordinary expenses. The right to guide their child's intellectual and moral development is an essential component of parental freedom. One way the Legislature can help assure that this fundamental right is preserved is through a program of educational tax relief. I urge you to advance LB 346 from General File and hope that we will treat our children that are going to private schools equally with the public schools. And, as I said, I do have an amendment on LB 1059, but I would prefer to see LB 346 advance. Thank you.

SENATOR HANNIBAL: Thank you, Senator Labeledz. Next is Senator Abboud, followed by Senators Lynch, Beck, Hall, Hefner, Nelson and McFarland. Senator Abboud, please.

SENATOR ABOUD: Yes, Mr. President, colleagues, I rise to support LB 346, and it's probably for a different reason than Senator Labeledz or Senator Hall. I think that everyone might have a different reason for supporting a bill. Some may feel strongly because of their constituents that send their children to schools, and those constituents feel that they are entitled