

state income tax deduction for amounts expended on tuition and textbooks for students of private elementary and secondary schools. So I think it's pretty plainly there. And we've been talking about the Minnesota law and that it passed the scrutiny of the U.S. Supreme Court regarding the federal Constitution. But he goes on in his letter saying that our state charter is different...is a different matter because the benefits of the tax deductions would flow to residents who attend private schools, and as a result to the private schools themselves. And then he also goes on to say that the fact that the expenditure here takes the form of a tax deduction rather than a direct payment out of the state treasury does not alter the result, for it has long been recognized that the subsidies or tax expenditure of this sort are the practical equivalent of direct government grants. So I think that's pretty plain. He also goes on to say that in our opinion it is unconstitutional, that's his last paragraph and last sentence in his letter. So, I'll put....I don't believe that at this time I could support the bill because I've taken an oath to uphold our Nebraska Constitution and I feel that the Attorney General's Office is...has issued a written opinion here. I would certainly like to support it because I know that there are many families out there that certainly need it. But, if we pass it and it's unconstitutional, then it just creates more of a hardship.

SENATOR HANNIBAL: Thank's, Senator Hefner. Senator Nelson, please.

SENATOR NELSON: Mr. Speaker, members of the body, I, too, see a lot of merit in this bill for the...particularly religious schools. And I can also see where maybe a little coming in on the tail on the public schools. I guess I can almost see a position for, again, and I somewhat pick this up from the Lincoln Journal back about 1987, when the Journal editorially opposed Governor Orr's LB 773, purporting to establish a state income tax system completely uncoupled from the federal system. This newspaper warned of future political attempts to carve special interest benefits in an independent code. LB 346, in the 1989 session, is a spectacular example of what we're talking about two years ago. This brief commentary merely takes the form of an early warning. I don't have to go by what the newspapers say or the editorials, I have a lot of problems with them very often. However, I do...and Senator Hall I think somewhat addressed the constitutionality of it. I would like to vote a bill on the merits, and no one is saying, I don't think