

not apply to any school that is not approved or accredited by the State of Nebraska, under Section 79-207, I think it is.

SENATOR NELSON: Thank you. With that, I'll just listen to some more debate on the bill.

SENATOR HANNIBAL: Thank you, Senator Nelson. Senator Abboud, please. Senator Abboud waives. Senator... Senator Abboud would like to yield his time to Senator Hall. Senator Hall, please.

SENATOR HALL: Thank you, Senator Hannibal. Thank you, Senator Abboud. Mr. President, members, the issue again... some points that have been raised, Senator Hefner's argument on the AG's Opinion, again, far be it from me to impugn anyone's reputation. But Mr. Mosher has a bad track record with regard to the issues that he's talking about here, the cases that have been before the court, the Supreme Court of Nebraska, and in the opinion that he gives Senator Hefner, on March 9th, mentions none of those cases. Doesn't like to dwell on his 0 for 4 record with regard to this issue. And this issue is one of a change that was made in the Nebraska Constitution back in 1972 by the voters of this state. And the change in the language went like this, it said... the original language said to prohibit the appropriation of public funds to a nonpublic school. And that was the change that then went to, to prohibit the appropriation of public funds to a nonpublic school, that was the change that was made. The original language was to prohibit the appropriation of public funds to aid a nonpublic school. We changed it so that the difference was that there could not be clearly a direct appropriation to a nonpublic institution. Indirect aid has been upheld over and over again, and in this case, there would not... although you can make, I guess, an argument, I think it's a poor one at best that the direct aid that is made flows to the institution. In what way does it flow to the institution? The aid is to the taxpayers of this state. And the argument that Mr. Mosher bases that on is that this aid, in the form of a tuition tax deduction, is going to primarily be lumped into the area of those people who are going to nonpublic schools. Well, ladies and gentlemen, it is eligible to every taxpayer who has expenses, whether they go to a public school or a nonpublic school. And those people can write that off of their income tax before figuring what their tax liability is based on that taxable income. It's very simple, it applies to everyone who has kids in school and who has expenses over and above, in the case of a public school, what the cost that's