

vote against the bill, if you don't want to vote against it on the merits. The opinion, as has been said repeatedly, and said best, not by those on the floor, but said best by the Supreme Court, is that this type of legislation is constitutional. Mr. Mosher's opinion is based on Article VII, Section 11 of the Constitution which prohibits appropriations. It does not prohibit tax deductions. If the money never gets into the hands of the state, the state cannot appropriate it. That clause simply does not limit us in this case. We know on numerous occasions we handle, through tax deductions, public policy. We have, right now, numerous tax deductions, for example, for charitable gifts. Those gifts go to churches, those gifts go to a variety of institutions which might, if we use the...if we apply this rationale, it would prevent us from doing that because it would be violative of church and state or something. I don't think that the opinion that has been given is valid. I think the Supreme Court's language is specifically to the contrary. On three separate occasions at least, excuse me, four separate occasions at least, the Supreme...the Nebraska Supreme Court has said that this type of legislation is valid. To use the constitutional argument is just to simply hide behind that, because you don't want to vote on the merits. I think the debate should shift to the merits of the bill, and I think the merits, as set forth by Senator Dierks, is good. The people whom this is going to help are those who are struggling to send their kids to the school that they choose to send their kids to. The education, I don't think, can be challenged. As Senator Nelson pointed out, these are good schools we're talking about. The policy behind it, I think, is sound. We're not talking about a huge, huge gift to the people. We're talking about something to just help them make ends meet. Sure, some of it is going to go to those that may not afford it. But the people that we're concerned about are those that it might make the difference as far as whether or not they'll be able to attend the school that they choose to go to. Thank you.

SENATOR HANNIBAL: Thank you, Senator Lindsay. Senator Nelson, please.

SENATOR NELSON: Senator Hall, I need to ask you a couple of questions here in a minute. Again, the merits of the bill, and as I said the schools and so on, I have had some experience in Nebraska giving credits for another class of people that were asking for some help, some type of credits and so on. I am not an attorney and I do not have the books in front of me. But I'm