

that. Those people receiving the benefit were, the greater share of those were under \$25,000 range income. Certainly that is our desire, to support and help those individuals as well as all. So thank you very much.

SPEAKER BARRETT: Thank you. Additional discussion? Senator Labeledz. Senator Labeledz moves the previous question. Do I see five hands? I do. The question is, shall debate cease? Those in favor vote aye, opposed nay. Shall debate cease? Record, Mr. Clerk.

CLERK: 26 ayes, 0 nays, Mr. President, on the motion to cease debate.

SPEAKER BARRETT: Debate ceases. The Chair recognizes Senator Hall for purposes of closing.

SENATOR HALL: Thank you, Mr. President and members. Who benefits? Who benefits under this bill? Taxpayers benefit, taxpayers who have kids in school. That's all it is. It's a bill that benefits those people who most need it, because they're in an age in their lives, like myself, where they're raising a family. They have expenses over and above those of our other property taxpayers who don't have children in school. The benefits are across the board, they're for those individuals who have children in a public or in a private institution. It doesn't make a distinction there. Now the level may be more if you spend more, if you have more of an expense, clearly, the benefit you derive is there. But those individuals who go to a public institution, who have a small income, but yet can write off a, for example, the cost of a PE uniform that they are required to have, we're not talking about any amount of summer clothes that they may want to list, but something that is mandatory, something that is required, like a biology kit for lab, those individuals who can write that off their taxable income derive a greater benefit than somebody who can very likely afford the most expensive, private education that could be found in the State of Nebraska. There's a reason that those people can afford it, they've got the income to justify it. The constitutional issue is one that is moot. I think it's been pointed out by many people here today that the Nebraska Supreme Court understands that this is not direct aid to a private institution. That's where they draw the line. This bill does not step over that line. It's in the same parameters as the four opinions that have been brought down in the eighties that