

March 20, 1990

LB 1059

CLERK: Mr. President, the first item on LB 1059 are consideration of Enrollment and Review amendments.

SPEAKER BARRETT: Senator Withem, would you be so kind as to offer the E & R amendments.

SENATOR WITHEM: I would move the E & R amendments to LB 1059.

SPEAKER BARRETT: Thank you, sir. Is there discussion? All in favor of adoption of the E & R amendments please say aye. Opposed no. Carried, they are adopted.

CLERK: Mr. President, Senator Labeledz would move to amend the bill. Senator, your amendment is found on page 605 of the Journal.

SPEAKER BARRETT: The Chair recognizes Senator Labeledz.

SENATOR LABEDZ: Thank you, Mr. President. The amendment to LB 1059 provides an income tax deduction for tuition and related educational expenses for sending a dependent to a private elementary or secondary school. The deduction is limited to \$1,100 for each dependent enrolled in grades K thru 6, and \$1,700 for each dependent enrolled in grades 7 to 12. The income tax deduction is available to all income taxpayers, and you don't have to itemize. It is assumed that the deduction would not be available immediately, since there is no implementation date. The amendment, which permits parents or elementary and secondary students, whether in public or nonpublic schools, the opportunity to claim a tax deduction for payments for tuition. It also provides for school transportation and nonreligious textbooks. It is an amendment that provides an equitable opportunity for all parents to receive tax relief for certain educational expenses. It is important, I believe, to recognize that the amendment is a change that will benefit only...is not an amendment that will benefit only the parents of private schools, but it will also include the nonpublic school children. Because of the increasing cost of education, and the parents of public school children are also faced with the ever-increasing cost of fee structures and other extraordinary educational expenses, this amendment will address the needs of those parents and their children, also. So, it's not just for the private schools, it's also for the public school parents. I think it's more than a