

half century ago that the United States Supreme Court recognized the fundamental right of parents to direct the upbringing of their children. And in 1983, the United States Supreme Court upheld a Minnesota statute which allowed taxpayers to claim a tax deduction for tuition, transportation and nonreligious textbooks. This amendment to LB 1059 is patterned after that very same statute. In Nebraska there are more than 34,000 students that are enrolled in the approved nonpublic schools, and these students and their parents fulfill every educational requirement of the state. They also make great financial sacrifices so that it's possible for them to choose an education for their children in conformity with their religious beliefs. This amendment would help alleviate the double burden borne by parents of nonpublic school children. When I was approached to co-sponsor LB 1059, I declined because of the fact that for at least the last two sessions we have been trying to get tuition tax credit for private schools. And I took this opportunity, on LB 1059, because, if you recall, LB 346, which was a bill that Senator Hall and myself and I believe Senator Lindsay and a few others introduced. And I cannot see increasing the sales and income tax without providing some relief for the parents of the children that are going to private schools. I have here, and I'm sure you have, too, and I would like to just hold those up, approximately three, four, maybe even five hundred letters here that I have received since LB 346 was introduced. I'm sure that many of you have received the same amount of letters. It's ironic though that most of these letters I receive ask me to support LB 346. And, in fact, I had to write back and say that I was a co-sponsor and a very strong supporter of LB 346. I have ten minutes for opening? I believe that there might be....Senator Crosby, did you want some of my time? Thank you. Not the rest of my time, I would like to have the last minute.

SENATOR CROSBY: I'll just take about...I'll just take about one minute, because in...

SPEAKER BARRETT: Senator Crosby.

SENATOR CROSBY: ...in...Thank you, Mr. Speaker and members. In general, I am in favor of LB 1059, I want to make that clear at the beginning, because I think that we talk about a tax shift, and we talk about relieving property tax, but we don't really do anything about it that is significant, nor long-term. And I think 1059 is a good beginning or attempt at least to try to address that problem. I think we have to be up front about