

students that are attending parochial schools elsewhere. We...this, as Senator Hefner indicated, the history of this bill is a bill that went through the Education Committee. The Education Committee held up on it awhile saying it sure makes sense but let's do some work on it to find out how much of an impact it is going to be. And we found out in our survey it is a fairly minimal fiscal impact but it seems the fair and just thing to do if the public school is providing education to a student who may be enrolled primarily in a private school but they are receiving some education in a public school, that the public school ought to get credit for the amount of education that they are giving to that person. So I think it is a fair amendment that Senator Hefner is bringing to us.

SPEAKER BARRETT PRESIDING

SPEAKER BARRETT: An amendment on the desk.

CLERK: Mr. President, Senator Hall would move to amend Senator Hefner's amendment. (See FA414 on page 1507 of the Legislative Journal.)

SPEAKER BARRETT: The Chair recognizes Senator Hall.

SENATOR HALL: Thank you, Mr. President, and members. The amendment is, basically, the General File status of LB 346, which is the tuition tax deduction for students, whether they be in a public or a private institution, it makes no difference. It seems interesting to me that no matter what the impact that we have no problem recognizing private school students, if it means they are going to bring more money into our districts, but we don't want to recognize them for any tax savings or tax benefits that they derive to that public school system by the costs that they pay for their own education outside of the public institution, outside of the public sphere. We want to recognize them for purposes of attracting more dollars to our districts, but we don't want to recognize them for the dollars that they save because 346 had a very minimal financial impact as well. I find it extremely interesting that on one hand we have no problem adopting, it sounds to me like the introducer of LB 1059 has no problem offering this amendment, Senator Hefner's amendment to the bill, and saying that we want to take those private school students who have a very minor portion of their education, if you read Senator Hefner's explanation, it deals with 45 students that took some voc-ag classes and a couple of