

going to vote against the Hall amendment and the I am going to vote against the Hefner amendment. I was not here at the time of the vote on General File on LB 346, and I have not supplied a vote explanation to the Clerk. Had I been present, however, I would have voted no. Let me tell you why. If you were running a program, a state program, for education and you had 40 percent administration costs, you would have a tough time with your constituents. You would have a tough time with the public, I think, and LB 346, or in this case, the Hall amendment, has that kind of phenomenon in it. It is not 40 percent for administration, but according to even the proponents' allegations under LB 346, about 60 percent of the users of that tax credit are public school parents who receive about 40 percent of the tax credits. Now the whole purpose of LB 346, basically, is as a rationale to give money to private school students' parents, but to do that constitutionally, you have to create a system that gives 40 percent of your benefit to the public school parents. That is not part of the rationale. It is not part of the justification. It is not part of the theory that says, listen, private schools are saving you a lot of money in tax dollars. Let's have a recognition of it. Basically, you have constructed that and you take 60 percent of the recipients who receive 40 percent of the money and they are really for public school parents receiving tax credits for sending their kids to school. I don't think we ought to get a tax credit for sending our kids to public schools, and yet that winds up being 40 percent of the money spent under that bill. It would be much the same thing as if it was 40 percent spent for, let's say, administration, where you are spending money not for the actual good that you want to accomplish by the bill, but by a necessary obligation for bookkeeping to do the job. Now, certainly, the private school advocates have a tough time because they can't get a rifled tax credit just to go to private school parents because that winds up being unconstitutional, and LB 346 would stand federal constitutional muster in my estimation. It is constitutional under the U.S. Constitution. That doesn't ensure, however, that it is a wise idea or a wise way of appropriating money. Secondly, there can be no doubt that over time there will be immense pressure to raise that sum, and to raise that credit. We are looking at the beginning of an expensive program. Third, we have moved away from linking our income tax system to the federal system only about three years ago. One of the virtues of that old system, besides its progressivity, was the fact that by being linked to the federal tax forms, state tax credits were uniformly unsuccessful. In