

expenses, for an example, a biology kit, a pair of tennis shoes that are used in P.E., a P.E. uniform, tuition, books, the nature anything other than that that would be of a religious nature, would be allowed to be deducted off my adjusted gross income before you figured the Nebraska tax liability. It would not be a credit. It would not be a credit. That goes back to our old income tax system. This deals with the deduction. What does it amount to in terms of dollars? Not very much, very little in fact, in the estimates that we have looked at in comparison to both the Minnesota and the Iowa laws that have been passed and have been found to be constitutional, our estimates based on our population, the number of students we have here in this state in private schools, is approximately \$150,000, if that. The only good argument I have heard so far is Senator Landis's and he said that the pressure will be there for down the road to increase it. Very likely that is true with any amount that is put in place. But, ladies and gentlemen, that gets right to the heart of why I offered the amendment to Senator Hefner's. Because what do you think the pressure is going to be with that amendment, and Senator Landis was very honest and said I am going to oppose that one, too, because the pressure is going to be to say, now, we want to count all your students. We want to count every single student that is in our district whether they are in a public institution or a private one for purposes of receiving that equalization because those are students and they live in this district and we ought to be able to count them. Even though we spend little if nothing on them, we ought to be able to count them. These same people who come in and oppose this type of legislation, who fought textbook loan programs, now, all of a sudden, see a need to recognize those students who are in a private institution for purposes of what? For purposes of lining their pockets to a greater extent. They want to recognize them for the almighty dollar, ladies and gentlemen. That is what it boils down to. They want to recognize them, and that is an appropriate thing for schools sometimes, to recognize them because of the money that it will bring to their district, and that is all. That is all. They don't recognize them...you don't see them rushing in here and saying, there is all the people that we served. You see them fighting special ed kinds of things and helping those private institutions when it comes to spending more money, but when it comes in terms of recognizing them now so that their equalization formula is padded, only to the extent, the percentage that Senator Hefner would have them at this point, then we feel that these students are appropriate to recognize