

base, and they, I think just through time and effort that they expend, do more than what little would be raised, in this case, in terms of the sales tax, were this amendment not adopted. I believe that what the department is asking for here is that the body go on record as making an affirmative announcement in this area saying that clearly we do not want to collect sales tax on these events because, as Senator Withem pointed out, it would not catch every type of fund raising activity. And the admission is the issue that triggers the tax. So, with that, I would urge that the body adopt this amendment.

SPEAKER BAACK: You've heard Senator Hall's closing on the amendment. We will now proceed to vote on the amendment. All those in favor vote aye, opposed vote no. We are voting on the amendment offered by Senator Hall. Have you all voted? Have you all voted? Record, Mr. Clerk.

CLERK: 25 ayes, 1 nay, Mr. President, on adoption of Senator Hall's amendment.

SPEAKER BAACK: The amendment is adopted. Mr. Clerk, before we go to the next item, I would like to introduce some guests of Senator Byars. We have two different groups of fourth graders. First of all we have a group of 30 fourth graders from the Adams Public School in Adams, and their teacher. And we also have 24 fourth graders from Lincoln Elementary in Beatrice and their teachers. Would all of you please stand and be welcomed by the Legislature. Thanks for being with us. Next item, Mr. Clerk.

CLERK: Senator Hall would move to amend, Mr. President, AM1013, page 1450 of the Journal.

SPEAKER BAACK: Senator Hall.

SENATOR HALL: Thank you, Mr. President, members. This amendment is a substantive amendment. It is not an issue of interpretation on the part of the department, it is a bill that I introduced to the Revenue Committee, and it is LB 332. LB 332 is the tuition tax deduction proposal. It's a bill that has been around for at least about the last ten years, in some form or another. Since the change in our income tax system the bill no longer takes the form of a credit, but takes the form of an income tax deduction. What does the bill do? The bill allows for individuals to deduct educational expenses from their income tax. Makes no difference whether that individual sends their