

children to a public school or a private school, it recognizes the expense that they incur in doing that, and allows for that to be deducted, up to a lid of \$1,100 per K thru 6 student, and \$1,700 for 7th thru 12th grade student. It is a bill that, according to the fiscal note that the department sent out this time, would be approximately, I think in their interpretation, a million eight. The same bill that was advanced out, or excuse me, advanced out of committee two years ago had I think a fiscal note of about \$800,000 on it. It gained a little moss as it rolled through fiscal this time. But, in any case, I would argue that it would run approximately, if it was used at the very maximum, about 600, \$650 thousand, that would be the price tag. Come to that figure by comparing it to a very similar piece of legislation in Iowa, and an almost identical law in Minnesota. The experience there, compared to the numbers that we have here, would, at the very outside, have a cost of about \$650,000. What are the purposes for the bill? In my estimation, it is recognition of the cost of education that parents must bear over and above that which the state supplies, the state, whether the state be the Legislature through the appropriations process, or the cities or counties, and the school districts that fall under that umbrella that I like to call the state. It is a proposal that says we recognize how expensive it is to educate children, we recognize the support that you give to taxpayers, whether they be in a public or a private institution. This gets labeled as a private school bill, and frankly 60 percent of the money that would be represented by that \$650,000 would go to private school parents on their income tax deduction. The other 40 percent would go to public school parents. Now the difference in terms of the number of students is considerable, so the percentage of benefit received does weigh heavy on the private school individuals. But what we failed to recognize, and I think what is happening across the country, as we hear about things such as voucher programs and other types of educational opportunities, voucher is really nothing more than choice extended to its farthest point. And what we see happening is that we're moving closer and closer to these kinds of opportunities for students, with regard to education. All we do is recognize that there are other areas, other ways for parents, other vehicles than the public school system, for parents to educate their children. And we also recognize the cost of the public school system over and above what taxpayers supply to the school districts. It is an issue that will not go away, and I'm not talking about this specific bill. I'm talking about the issue of cost over and