

worrying about the taxonomy and the classification systems that we apply to our methods of operation. Fair enough. I will not use the separation of church and state argument, which I think is present as a value but not as a constitutional issue. I, like many of you, have received a good deal of mail. I have received it from the parents of private school children, to the best of my knowledge. I have no exception to that, that I know of, in my mail. This program spends 60 percent of its money for private school parents. It spends 40 percent of its money for public school parents. Public school parents do not ask me or you, that I know of, to reimburse them for their costs, they ask us for lower taxes. All taxpayers ask us for lower taxes, that's the kind of justice they seek, or cost-effectiveness they seek. Do I think that parents of public school children deserve to be paid for the sneakers that they pay for gym class, for... a tax credit for their purchasing of an athletic supporter for their son whose out for sports, or a medical exam for a daughter whose going to go out for volleyball, or the costs associated with children in school. I don't think they should, it's a fact of life. Come on, this is not the kind of thing that the state needs to send in recognition of a tax credit, or a tax exemption, special treatment for parents who are giving their kids what parents naturally give their kids. This is not the appropriate purpose. Public school parents don't ask it for us, they don't require it, and frankly that's just part of the deal of being a parent, it seems to me. So if 40 percent of the money from this program are going to costs and expenditures that in my estimation...

**SPEAKER BAACK:** One minute.

**SENATOR LANDIS:** ...don't deserve recognition as a tax credit, I should think that we should say to ourselves, what would we do if we had a program that had a 40 percent administration cost and 60 percent of service. Would we vote for that? Because that's really what this amendment comes down to. There is 60 percent of service to the private school parents who seek some kind of reimbursement, some kind of recognition of their costs, and we do that, for every \$6 that we send to private school parents in that kind of recognition, we spend \$4 to people that, in my estimation, don't deserve the money. Anything that gets us a rate of return of 60 percent and no higher is a standard of cost to service that I don't think stands up in any cost benefit analysis, and...