

immensely to help support some of the private schools in my district. And the parents of public school children are also faced with ever-increasing fee structures and other extraordinary educational expenses, and this amendment will also address the needs of those parents and their children. It's simply a...tax relief is just a...for these parents is economic justice. It would help preserve the excellent diversity in education for which our state is known, and would represent a sound and responsible investment in our children. So I urge the adoption of Senator Hall's amendment to LB 773.

PRESIDENT MOUL PRESIDING

PRESIDENT MOUL: Thank you, Senator Labeledz. I'll now recognize Senator Nelson, followed by Senators Warner, Schellpeper, Will and Bernard-Stevens. Senator Nelson.

SENATOR NELSON: Madam President, I know this bill has been around a while, and I, like Senator Withem, Senator Landis, or every person in this body knows the quality of the education and so on in many of these private schools. And that is not and should not be the point right now. I fully appreciate why Senator Hall had to add public schools in this, because of the fact it would be unconstitutional otherwise. I could probably come closer to supporting it, if it were only private schools. We are simply opening up the door too wide. Instead of being an incentive to try to save, and when you're sending your children to those schools I look at it the same as the lottery, okay, this is...it encourages spending instead of discouraging it to a certain degree. The same way with the lottery. You look at the lottery and, boy, I've got all that free money coming down the road, so why not spend it. I look at this deduction in the same way. I don't think that if I'm able or financially able, or want to send my children to a summer school, if I want to have them play soccer, whatever it may be, I'll go ahead because I'm going to get a tax deduction for that. So doesn't cost me that much money. It's too wide open, the same thing as we had last year in the amount of those expenses and so on. If it were for tuition only, period, or some certain point, in my mind, it would be different. I also want to tell you this is a tax deduction. So many of the parents that are in this class, parents \$20,000 or less a year, in my area, 10, 12, 15 thousand dollars, a lot of them are the annual income. I think you forgot about the earned income credit, which is available for these young parents. I don't have it for '91 right in front of