

society should all play a role in paying for...can I get a gavel? I can't hear at all, Madam President.

PRESIDENT MOUL: (Gavel.)

SENATOR ASHFORD: Thank you, that we as a society have a burden here and we have a benefit as well and I think the benefits of this family leave policy will be significant both to the employers, but certainly to the society as a whole as families in crisis are able to deal more effectively with the problems that they may have at any particular time utilizing this family leave policy. So what my initial amendment does, and then the amendment, I guess we're dealing with the amendment to the amendment first, sets forth a criteria for a tax credit that will fund the cost of the family leave program. Now I will say at the outset that I don't know what the fiscal impact of this is going to be and it is almost impossible to determine what it is going to be. All of the studies, I guess, that I've seen and that Senator Wesely has provided to me and that have provided to us in the press would indicate, again, that the cost is extremely minimal. And so at least at this point I would encourage the members to adopt this amendment, at least on the General File level of debate and then we can take a look at it further as we go along in the debate, but what it says, and maybe we can get a better grasp of the cost and see what the cost would be. But basically what the amendment says, that an employer shall be allowed a credit against income tax imposed pursuant to the relevant sections an amount equal to the wages and benefits as defined by the relevant sections paid to a new replacement employee hired specifically to temporarily replace a current employee who is an unpaid leave, who is on unpaid leave pursuant to the Family Medical Leave Act. Such amount claimed as a credit shall be offset by any and all wages and benefits that normally would have been paid to the employee that takes leave. This credit may be carried forward for succeeding tax years and the idea would be that the employer would be able to determine those costs, take those costs as a tax credit and those costs could be a myriad of costs, training costs, hiring costs...other costs related to hiring replacement workers, hiring of personnel arguably to be involved in the process in the Human Services Departments, the process of hiring replacement employees and having a pool of replacement employees available to provide replacement workers. So there are obviously a myriad of costs that could be included, but as the statistics indicate there are a myriad of benefits also that