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ward and how this bill would operate after the Chairman of the Revenue Committee handles the committee amendments. I would call to your attention that I have a handout that is being circulated to the members. Attached to the first information sheet you will find about a dozen sheets from the Internet, actually from the Nebraska Adoption Exchange, that places this information on the Internet regarding children who are state wards and who are available for adoption under the existing programs. And it is these types of state wards that this bill is designed to benefit by encouraging adoptive families to be interested in adopting them. That's my introduction of the bill. I will cease talking at this time and give my remaining time to Senator Wickersham on the committee amendments.

PRESIDENT MAURSTAD: Senator Wickersham, to open on the committee amendments. (AM0506, Legislative Journal 717, First Session, 1999.)

SENATOR WICKERSHAM: Thank you, Mr. President. The committee amendments do, as Senator Matzke indicated, restrict the scope of the bill to children who are adopted while a ward of the state of Nebraska. We heard considerable testimony in the Revenue Committee that adoption of other children is not an issue that needs to be "incented", if you will; that, in fact, there are waiting lists for the adoption of many children in the state of Nebraska, but that we do have a particular difficulty asking people to adopt children who are wards of the state. So the committee amendment focuses on that particular issue and indicates that if a parent or parents adopt a ward of the state that they can qualify for an incentive payment of up to \$1,000 per year of the adoption for a total of five...what turns out to be a total of five years or \$5,000. The incentive payment would stop at the time the five years has run or the child reaches the age of majority and is emancipated or is no longer living in the home of the adoptive parent or parents. So they may not receive the full amount either. Some of these children are not infants or young children, some of them are older children that might be eligible for adoption. The bill as it was originally submitted to us would have allowed a tax credit to achieve its objectives. We have made this a bill that would be funded directly. And again I would say, as I noted the other day, that we have some concern about issues that come to us as tax credit initiatives