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be appropriate and we can take this bill up and the panoply of amendments that are going to follow at an appropriate time. Of course, Senator Chambers is grinning like the Cheshire cat that he is. He thinks there might be eight more hours of debate. He's probably a little nourished. He probably has a little nourishment and he's ready to go. But as far as I'm concerned, that's the opening on LB 925. I'll be happy to talk about the specifics and the rationale on a different day. Thank you.

SENATOR CUDABACK: Senator Suttle, you're recognized to open on your amendment, AM2504. (Legislative Journal page 797.)

SENATOR SUTTLE: Thank you, Mr. President, members of the Legislature. AM2504 extends the three-year limit under LB 925 an additional three years if the childcare is accredited or becomes accredited during the three-year taxable period and the center remains accredited throughout the years the credits are taken. The amendment also allows the cost to the business to accredit the childcare center and the cost to the business to qualify the childcare center for accreditation to be used in computing the amount of the credit. The National Association for the Education of Young Children has adopted accreditation criteria which the Department of Health and Human Services and Education recognize for volunteer accreditation purposes. Of the 768 childcare centers and preschools licensed in this state in 1999, 48 are accredited. The National Association for the Education of Young Children looks at the communication between staff and children and families, the curriculum staff development, administration, physical environment, health and safety, nutrition, and evaluations before issuing accreditation. It takes about a year to get accredited. The fiscal impact is most difficult to determine to add this on. It will not be immediate because it takes a while. And because there may be only one current business sponsoring a childcare in the state which is accredited, Gallup Corporation in Lincoln, two other businesses are considering accreditation at this time in Omaha, First National Bank and Ag Processing. This adds a portion of my bill, LB 1088, onto LB 925. And we license our childcare facilities and we can raise the bar and raise the quality of childcare which in my opinion is where many of the childcare facilities are lacking is in the quality of the childcare they give. This would put the bar up so that this accreditation