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so we need to make sure that we're not thinking about this just as centers, but also thinking about those individuals who provide care for children out of their homes, and those programs can be of very high quality. And in Lincoln a few years ago, businesses established a system where they would purchase...there was a consortium and they would purchase slots in family child care homes that met certain standards, and I would go back to the idea that we need to include in this bill some standards, just as we have for economic development incentive legislation, so that we know that what we're doing is not only right for the businesses,....

PRESIDENT MAURSTAD: Time.

SENATOR BROWN: ...but also for the children. Thank you.

PRESIDENT MAURSTAD: Thank you, Senator Brown. Senator Wickersham, on the Suttle amendment.

SENATOR WICKERSHAM: Thank you, Mr. President, and I appreciate the body's attention this morning. I think we're starting to pay some attention to this bill, and it certainly needs it. I was listening very carefully to Senator Jensen's remarks, and it really...it really got me to thinking about the framework that if this bill passes it would have to fall into. Now what kind of a framework am I talking about? Well, I'm talking about the framework of existing credits and deductions that are available under the federal law because if a business provides a qualified child care opportunity for its employees, it gets a deduction for those child care expenses. The employee does not have income, (cough) excuse me, I've had...last week I had strep throat. This...today I've got something else, I think. Under the federal law, the business, if they have a qualified plan, will get to deduct the cost of child care on their federal return, which means they get a deduction on their state return, by the way. The employee doesn't have income but it has to be a qualified plan. Now, that's pretty good. If, if the employer does not extend the child care benefit and the employee has to pay for child care, there is a child care credit available to the employee under the federal law and, thanks to Senator Landis and some work that we did a couple of years ago, there is a child care credit on your Nebraska return as well. So the