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employees get a credit if the employer doesn't provide the benefit. And then Senator Jensen reminds us that you can get free child care if your income is less than 185 percent of the poverty level. Now if you can get free child care, how does that fit into Senator Landis' bill? It actually got me to thinking that part of what has to be provided for here is that the business would only get a deduction for the net cost incurred. What if they're reimbursed by the state? What if they are reimbursed by the employee for part of the cost? Do they still get a credit against the full cost? They should only get a credit against the net cost. That's not provided for in the bill. Senator Land...Senator Beutler made a very, very cogent point about who this benefit would be extended to, particularly if you think about the framework where you can already get child care if you're under 185 percent of poverty. If a business was going to provide this opportunity or get a credit for this opportunity, it ought to be extended to all employees, absolutely everyone of them, absolutely everyone of them. If that were the case, Senator Landis might even be able to make some sort of an argument that it would save us money because the 30 percent credit that it would cost us at the business would be less than what it would cost us to provide the full benefit for those who are 185 percent or less of poverty in income. That might actually save us money. I might warm up to that a bit. But I don't think I can warm up to it as is. There's another problem with the bill that Senator Landis brought...

PRESIDENT MAURSTAD: One minute.

SENATOR WICKERSHAM: ...to you, and that is that it doesn't require any new activity. This isn't new activity that would necessarily receive the benefit. This is old activity that can be qualified. You could be doing this now and all of a sudden find out that you're qualified for a 30 percent credit from the state of Nebraska. So it isn't any new activity. Maybe that's the analogy that Senator Brown was starting to talk about when she said we need this as kind of business incentives. This isn't any incentive. In fact, I think we could create an incentive that would be a lot better and that is a surcharge. Why don't we surcharge employers if they don't provide child care; surcharge them if they don't. Isn't that some kind of an