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quality sufficiently. I think that was echoed by several of our colleagues. I've done some redrafting based on listening to the concerns of the floor. First, we keep the 30 percent credit for three years up to 50 percent of the state tax liability. In other words, you can't...you can't give a child-care provider to the point of not paying taxes. It's limited to 50 percent of the state tax liability, and it needs to be for new employer provided childcare, things not in the works now, not in operation now, with two exceptions I'll explain. The credits are provided for improvements in operating costs but not for land acquisitions or new building construction, so that's a limitation that did not exist before. I think Senator Wickersham had made the argument that the credit was far too broad. We still have some differences of opinion but this is where I think we should draw the line. For preexisting child-care plans, they can get credits in two situations. If they expand their capacity they can claim a credit for the cost of the improvements, so if they're now taking care of in this preexisting plan 20 kids and they do something to expand to 30 kids, well, that expansion for the 10 kids would be able to be subject to the credit. In addition, if they are now licensed but not accredited, and there's a big, big jump if they're licensed but not accredited, and there's only one accredited child-care system by an employer in the state and that's SRI in Lincoln, so if you're a preexisting child-care deliverer and you're at licensed status but you move to the much higher accredited status your net operating expenses for a two-year period are...become available for the credit. Facilities have two incentives to become accredited. Number one, the credit is available for the cost of moving from licensure to accreditation and, secondly, the credit period is extended for two years. So that would possibly bring the total credit period to five years. Again, eligible costs: not for land acquisition, not for new buildings; yes for fixtures, yes for furniture, yes for equipment, other improvements. And here's a significant difference with what Senator Wickersham has in mind. I think his would be fairly characterized as, you know, construction paper, toilet paper, staff, but not for physical fixtures or the plumbing that might be arranged or dry-walling if you were going to dry-wall inside a facility like this and putting, you know, those kinds of things, and they are covered in this as an eligible cost. However, there are two deducts. If you have