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second, it wouldn't be right if we provided these to the kids of some employees and not others, particularly if this was to go for the, you know, like a management's kids but not the line workers. We could invent this tax benefit and create this childcare and then give it to people who don't have a, you know, have means but might treat it as some kind of special perk. That's what I heard and I wanted to respond to that because that's a legitimate concern. I found a model to do that. It's in the federal code. It's quite right. Let me read it to you because I think it's pretty darn good, pretty darn fair. A business firm shall not be considered to be providing child-care services for the purpose of this section, this credit law, unless the child-care services are provided to the employees of the firm who qualify under classifications established by the firm which are found by the tax commissioner not to be discriminatory in favor of highly compensated employees. That's federal language, but we'll use our tax commissioner rather than the IRS. For purposes of this section, highly compensated employees means an employee who is a 5 percent owner of the business firm at any time during the year or preceding year or had compensation (inaudible) the employer in excess of \$80,000 or was among the highest 20 percent of employees ranked by compensation, whichever results in the smaller group. Meaning you can't reach in and treat the high income folks different than the lower income folks, federal law. Why would I not want the Wickersham amendment which on its face does the same thing? The reason is the Wickersham does the same thing but it does more. It says essentially you are qualified as a nontaxable fringe benefit under Section 129, which means you must meet not only this provision but others as well. Now I think Bob's logic is, look, it only makes sense if you were going to do this. I'll go this far. It's logical to meet the 129, but I'm not sure that it exhausts every rational choice by a business to be a qualified Internal Revenue Code tax benefit or not, and I don't want to speak for them. I didn't hear from the body make sure this is a nontaxable fringe benefit under the IRS Code. I didn't hear that on General File. I did hear let's not discriminate against lower paid employees, and I tried to respond to that. If I was a business, the virtue of having this rule in state law is I would know what the rules for the credit are and that they couldn't be changed out from under me by a federal code change, but in fact they could only be changed out