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LB 925

Those wishing to speak are Senator Landis on the amendment to the Landis amendment.

SENATOR LANDIS: Thank you, Mr. Speaker, members of the Legislature. If I understand the amendment, it says strike beginning with "improvements" on page 11, line 24, through "the" on page 12, line 4. Let's see what that says. It would leave this portion: "Costs incurred by the business firm in providing child-care services for children of employees means the amounts expended by the business firm during the year for improvements". Stricken are: "to the premises for purpose of making the premises suitable in whole or in part for use as a child-care facility, including furnishing the facility with fencing, landscaping, sidewalks, furniture, fixtures, equipment, supplies, and other improvements and materials reasonably required to operate a child-care facility and the direct operating costs of staffing, operating, and maintaining a child-care facility." I think we have to run out at line 4. Okay, we get to insert "materials, supplies, food, equipment," materials, supplies, food, equipment. That means fixtures is out. Other improvements reasonably calculated to operate a child-care facility, by the way, in the hands of the Department of Revenue for interpretation, not a charitable organization as I know it. Fencing, yep, let's see, a day-care center in which a fence wasn't pretty darn important. Let's think about that for just a second--day care for three-year-olds with no fence. Maybe in the quadrupling of your insurance premiums for the location. Furniture, out. I got to tell you, I do see this as a narrowing. I also think that it takes out some of the pieces that are at the heart of the real costs. Frankly, I do think fencing is pretty darn critical. And whether or not you want sidewalks in or out or whether you want those rubberized sidewalks or concrete sidewalks I think that's pretty fair. You know the sticker bushes that are back there and you want to take them out? I think maybe you want to do take the sticker bushes out. Yeah, that probably would be a legitimate expense in my estimation. Fixtures, do you...yes, you may have a toilet but it could be a toilet designed for an adult and in fact putting in toilets or sinks or whatever for children might well be appropriate for fixtures. And, generally speaking, I got to tell you, compared to what other states do, which is why I passed out that two-page or three-page list, you'll find that