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approved services. And last, it increases the total amount available to the department for tax credits from \$250,000 to \$500,000. The committee amendments lower this to a total available tax credit of \$350,000, an increase of \$100,000 over the current amount. That's about the size of it, Senator Cudaback.

SENATOR CUDABACK: You've heard the opening on LB 334. There are committee amendments offered by the Revenue Committee. Senator Landis, as Chairman, you're recognized to open on those amendments.

SENATOR LANDIS: Thank you, Mr. Speaker, members of Legislature. The committee struck one of the three provisions of the bill. This is a measure that is a tax credit that currently is where a community development organization goes out and gets a corporation who will make a contribution, they get that contribution and they are able to give that corporation a tax deduction for making that contribution for a community development purpose. Over the life of this bill, which has been on the books for about 15 years, a total of \$3 million of tax credits have been used. Those \$3 million of tax credits have been part of community development programs which had a total cost of \$61 million. So we've provided \$3 million of tax credits for \$60 million of community betterment--not a bad ratio, not a bad proportion. However, those kinds of things need to be to provide the provision of services that a neighborhood might need or that wouldn't be forthcoming from the city. It might be an anticrime program. It might be assistance to organizations. But it has a relatively tight set of criteria to it, certainly by comparison to, let's say, our TIF statute, which says blighted and substandard, which is (laugh) ... which is regularly found in cornfields and terrifically valuable property in the hearts of towns. Our TIF standard has been really a This standards, in fact, have some standard with no purpose. to them, some significance, and the bill has been relatively well administered and well carried out. So, when the proponents wanted us to allow the tax credits to include entrepreneurial training, it seemed to go past community development and into economic development. It went past making neighborhoods stronger and it got into the place of essentially