

accounting hardship on local governments and we therefore have taken out of LB 285 the adjusting factors that we had in LB 1. For that reason and also because of our great support for local control we ought to reject the Lewis amendment.

SPEAKER MARVEL: Senator Cullan. Senator Kahle.

SENATOR KAHLE: Mr. Speaker, members, this is another amendment to attempt, I'm sure, to destroy the bill. It sounds awful good until you try to figure out how it would work in county government. Percentages are going to be quite small to start with. That's for sure and the increases in costs are going to be up, so where do you put the money back? That is the facts of life. You're going to say ...we have taxpayers today that say that the sales tax hasn't helped them one bit because their taxes are still as high as they ever were. They don't realize that if we hadn't had the sales tax their taxes would probably be twice what they are today. I don't believe that this amendment is serious. I don't think it should be considered. I hope you will vote against it.

SPEAKER MARVEL: Senator Simon, do you wish to be recognized?

SENATOR SIMON: Yes, I do, Mr. President. I rise to support the Lewis amendment and I want to commend Senator Lewis for the amendment. We stand up here every year and talk about how we are going to try and reduce property taxes and we come up with all sorts of different ideas and Senator DeCamp wants to have a special session to discuss the issue because we do have a problem. Since I have been down here we have never come up with any type of solution that the majority of the Legislature or enough of the people in the Legislature felt would take care of property tax relief. We did pass state aid to education which I think would have done the issue but the citizens of Nebraska didn't feel that would solve it. This is one method very correctly, Senator Kahle, and I am kind of surprised at your comments because I think it is a serious amendment. I think it is one that is going to relieve the property tax burden. It is one that is going to be a very direct proportional relationship and I think it is one that we should address ourselves to. This is the only piece of legislation that I can recall, the only piece of legislation that very definitely has said, dollar for dollar, for every dollar the state gives back to local government