

they live in Farnam, Nebraska, or whether they live in Omaha or where they live. Now that makes an increase of 53.6 million dollars of the \$75,000,000 on this per pupil basis on the foundation formula. At the same time I am also recognizing that there is a need in certain schools of this state for the incentive program and also for the equalization formula. So the amendment, if you will look at page 1477 of the Journal, says that the funds shall then be allocated to meet the requirements of Section 79-1340 and that is the incentive aid portion. The remainder, the remainder of the \$130,000,000 would then be allocated to equalization. Under this proposal every property taxpayer in the State of Nebraska is going to realize a reduction in his property taxes because of the increase of the sales-income tax dollar coming back to local education and because of the fact that the schools are operating under LB 285 of a year ago, the 7% lid. If we are really serious, and this vote is going to tell the people of the State of Nebraska whether we are serious or not, about alleviating the property taxpayer's burden, then I suggest to you that this is the way to do it, to put a dollar figure in there, not depend on what might be there, if there is anything there, an Attorney General's opinion and a few other things. I suggest to you that this is the way to do it and I would ask for your support for this amendment.

PRESIDENT: The Chair recognizes Senator Kahle.

SENATOR KAHLE: Mr. Speaker, I rise in general support of what Senator Vickers is trying to do and we have been dealt a hoax with what was passed a few minutes ago. There isn't any possible way this money can be distributed in a way that if you are going to relieve taxes, how are you going to do it? Are you going to write each taxpayer a check? That was tried a few years ago. It really doesn't work very well. If you are going to take it off the total tax of the individual county or school district, how are you going to determine that and on top of that you don't even know how much you are going to get and every dime that is spent in a school district has to be budgeted and if they have already budgeted at 7% and spent it, what are they going to do with the 7% you are going to send them or whatever it might be? 2%, 1%? So I would hope that we would have guts enough in this Legislature, if we are going to give school aid, to give school aid and not beat around the bush and say, well there might be a few crumbs left around the table that you can have after we are all through spending the rest of the money and that is what we are doing or what we have done with the bill we just passed and I rather resent the fact that it came from the Appropriation Committee or through the Appropriation Committee and we were not given a