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the wealth of each district in terms of the incomes that were generated, and Senator Vickers had a major state aid bill that he wanted to introduce but when we went over to the Department of the Revenue we were unable to gather any data which was worth much because so many people had forgotten to place the school district up there in the corner of that document you file. So what we are saying is that the commissioner will expect that the district is recorded so that we can get that data and then possibly relook at our school finance formula in terms of sales, income and corporate tax with some property tax. So that is what this bill is doing is it is a shell placed there, the number of the district up in the corner.

SPEAKER MARVEL: Senator Kahle, your light is on.

SENATOR KAHLE: Mr. Speaker, just one word. I support this issue. I think it is high time we find out where our income is coming from and which district it should be credited to. Thank you.

SPEAKER MARVEL: Senator Remmers.

SENATOR REMMERS: Mr. Speaker and members of the Legislature, I would encourage you to advance this bill. I, too, am interested in some financing of the schools and we just cannot come up with formulas that are equitable over the state until we have a good handle on the income within the various school districts. I think it is very important that we get this information.

SPEAKER MARVEL: Senator Schmit.

SENATOR SCHMIT: Senator Koch, please, if he would yield. Is it normal, Senator Koch, to provide a penalty such as this for overlooking a blank on a tax return?

SENATOR KOCH: Is it normal?

SENATOR SCHMIT: Is it a normal...have we done that in the past?

SENATOR KOCH: I am not aware of this but I know the IRS sometimes does some things to us that historically penalizes.

SENATOR SCHMIT: Is there a statutory penalty in any part of the state law for failure to fill in a blank on a tax return?

SENATOR KOCH: I am not sure.