

relief, we are going to raise the taxes to do it, and therefore property tax relief never happens. All I am saying, with this amendment, is let's deal with that up front. Let's admit to the folks of this state that we don't have the guts to raise the taxes or that we do for property tax relief. Once we've done that, once we've said, yes, we're going to do it and we're going to raise the funds to do it, we're not going to dig in the property taxpayers pockets so deep, we're going to dig in another pocket instead, then I think it would be almost easy, if you will, to figure out how we're going to distribute it because then we've got something to distribute. Then we can talk about how we're going to distribute those monies that we have agreed to put in the fund. That is all this amendment does. If we want to discuss homestead exemptions, if we want to discuss rebates, if we want to discuss whether it should go to the state aid formula or not, there will be vehicles to do that. But let's at least make the determination whether or not we are really going to provide the dollars to do all these wonderful things.

SPEAKER NICHOL: Senator Labeledz, please.

SENATOR LABEDZ: Thank you, Mr. Speaker, members of the Legislature, I, too, rise in opposition to Senator Vickers's amendment. I can recall, back in 1967, when we came up with the sales and income tax. We told the property owners at that time, at least I did when I worked for the Department of Revenue, that the sales and income tax went into effect mainly for property tax relief. It was even high then in 1967. Here in 1985 it is even almost a disaster for at least the people living in the cities. Amendment 4 will keep the farm land valuation down where it was before, as we say the status quo, but the people in the cities and the people that don't own farmland are finding their property reevaluated to a point where they are not going to be able to afford it. I do not relish raising the sales tax. I would prefer, myself, to raise the income tax one percent in order to give property tax relief because of the fixed income of many. But, of course, the fact that we took the sales tax off of food helps a lot. I think the direct approach of a credit to a property owner to get property tax relief is the best way to go. I, myself, have got a little disgusted with myself and I commend Senator Johnson for getting this bill out of committee and the committee members, themselves, to have enough gumption to bring this