

seriously at this. I hope that those printouts will be available to you quickly. Just as soon as they are we will have them distributed. Thank you very much, Mr. President.

PRESIDENT: Thank you, Senator Carsten. (Gavel.) May we have order please, so we can hear the debate. (Gavel.) Senator Vard Johnson.

SENATOR V. JOHNSON: Mr. Speaker and members of the body, I rise in opposition to Senator Carsten and Senator DeCamp's amendment, not because the concept is a bad concept, but rather because the amendment simply is in the form of a concept. If you look at the amendment itself, you will find it on page 835 of your Journal, it simply says that the Department of Revenue...the Department of Revenue shall, in and of itself, devise a system whereby we can provide aid to education that will reduce the property taxes for education down to one-third. Now I kind of think that that amendment has to be void for vagueness because that amendment does not contain any of our traditional standards for how money is to be allocated to local subdivisions. That amendment doesn't say anything about raising tax rates. That amendment doesn't say anything about new revenues for the state so that we can provide aid to public schools, it simply is a notion, a concept. You and I have been debating LB 38, which as you may recall is a property tax relief bill, and when we last left off, we were in high dudgeon. Should we adopt a 10 percent rebate with a \$1,000 cap, as Senator Lamb would say, or should we adopt a 30 percent rebate with a \$300 cap, as Senator DeCamp would say? We debated and we fussed and we fumed, we went one way and we went the other way. But the truth of the matter is we still haven't come to a final decision on that. Now if for some reason LB 662 was gutted and all that was left was a statute or resolution really in the form of a statute which says that somehow we've got to do a third, a third, a third, it is going to be up to subsequent legislatures, I would guess, to basically fill in the gap. I can't imagine we would really entrust it to the Department of Revenue. As the gaps are filled in we will engage in the same kinds of disputes that we have been in engaged in on LB 38. It will take us forever and a day to come to a resolution. The real truth of the matter is what we are seeing is an issue avoidance amendment. It is a way of avoiding the hard, tough issue of fundamental tax reform by school structure reform. The issue is in front of us. That issue should be supported or opposed, but it