

item in this amendment would simply be to place only the farm and rangeland in the special Ag Land School District. Lord only knows what happens to the rest of the land, whether that is going to be subjected at all to any kind of a school tax. Secondly, Section 2, the taxes collected in this statewide agricultural land district, incidentally I think from a chart that Senator Vickers has passed out you can determine now the number of agricultural acres in Nebraska that would be in this new ag land tax district, approximately 23 percent of all agricultural acres in Nebraska lie within the Class I school districts that are subject to LB 662 and, therefore, about 23 percent of all agricultural acres in Nebraska would be in the new Ag Land School District. In any event, the monies generated from the new ag land tax would simply be transmitted to high school receiving districts on a pro rata basis, and this really turns out as I read the language carefully, a per capita basis with the capita depending upon the number of children attending a high school in a high school district. Now what that means very simply is that monies go on a per capita basis to every high school in Nebraska that takes a student from an ag land district without any consideration for the budget needs of that high school district. And we do have some high schools in Nebraska that require more money than other high schools require because of building construction, because of inefficiency, because of the numbers of teachers that are out there, because of the lack of students that are there, et cetera, et cetera, et cetera, but there are clearly different budgeting needs on the part of schools. Our current and probably unconstitutional free high tuition formula takes into consideration the needs of the receiving districts. To fail to take into consideration the need of the receiving district treats the receiving district as though they were peas in a pod and they're not, they're simply not. There is a real difference between the high school in Lyman, Nebraska, and the high school in Valley, Nebraska, just a real difference between their budget needs. So that's a second major defect. Third...

PRESIDENT: One minute.

SENATOR V. JOHNSON: ...the amendment talks about a tax rate at three-fourths of 1 percent of the "established value." Now is that established value the current agricultural values that are being provided for farm and ranch land which