

you cannot isolate on one particular part of the package. Now, obviously, some people are hurt more by one part of the package, their constituents are hurt more than others. State aid to the different political subdivisions whether it is schools or counties affects some of us in here, goes right to our heart. Hurting the university is what bothers others of us the most. But in this particular case, the Warner overall package, it is only a little over 2 million that is state aid, that is cutting back on different aspects of state aid and, of course, almost half of it, better than half of it, better than half of the whole state aid part of the cut you are talking about right here. So you are really doing in the package if you hit this one but what I wanted to point out is that that little over 2 million in state aid in addition to that, there is 8 million or so in cutting in state operations. So it is not like we are picking out state aid and property taxes to hit that particularly hard. You have got to look at the whole thing together I guess and everybody has got to bite the bullet and everybody has got to agree that their ox is going to be gored equally. Now if you don't think your ox is being gored equally, I guess you have a complaint but I think you should give some consideration to that.

SENATOR V. JOHNSON: Senator Hoagland.

SENATOR HOAGLAND: Let me also state briefly in support of the committee amendment to cut state aid also that while it may have some property tax effect in the school area, the Legislature is taking other steps that will affect the amount of property taxes in other areas. Senator Beutler mentioned the over \$6 million in Medicaid reimbursements we are picking up this year. So that while one taxpayer may lose a little bit in his property taxes for schools, he is going to gain some in the property taxes of the counties. Another important element is LB 715 which we passed two years or two days ago, it seems like two years ago, where we are expanding the sales tax base and significantly generating income for those cities, those political subdivisions that have a sales tax. LB 715, for instance, will provide a windfall of 2 to 4 million dollars as I understand it for the City of Omaha and the property taxpayer pays in one property tax bill his city property taxes, his county property taxes, his school property taxes, and so forth. So I think that while we are taking again 1 percent away of the school fund, we are giving back in