

versus other cuts. We've gone through all of that matter. I think we ought to just have a pure, plain and simple income tax adjustment and not get involved in this or that percentage going to this or that program. Furthermore, if we are going to provide any extra special help the cities and counties are the last people that we ought to be looking at, at this point. In both cases we have provided tremendous tax relief measures to them in terms of the sales tax option, which they all have the opportunity to participate in after a certain size and a vote of the people in those cities, and the counties have had their Medicaid taken over by the state. This last year that cost us somewhere around \$7 million. So we have been, I think, quite generous with cities and counties, more so probably than even the school districts. So if we are going to be sending back money, in terms of state aid, to any particular subdivisions, cities and counties would be the last in terms of priority on my list. I would suggest that this would be a bad amendment to adopt. For that reason, as well as the other one which is that we should handle it through the Appropriations bill not through the tax bill.

SPEAKER NICHOL: Senator Carson Rogers, would you like to close on your amendment?

SENATOR ROGERS: Mr. Speaker and colleagues, I guess, just like some other members around here, once in awhile you didn't think your amendment would go very far, but I think at least the intent was there. I don't think some of the senators realize, I think we have a different taxing responsibility when you get out in rural agriculture. I won't go into that now, but it is a lot different where you own a few acres of irrigated land or something like that, tax relief means a lot more than it would to someone that maybe lives in Lincoln or Omaha and basically just owns a home. At least I wanted to bring it to the awareness of this body that I still think that sometimes there has to be a mechanism to reduce property taxes. We've all heard this. It doesn't seem like anyone really takes it to heart to really try to do anything about it. Thank you, Mr. Speaker.

SPEAKER NICHOL: You've heard the closing on the Carson Rogers amendment. All those in favor vote aye, opposed nay. Have you all voted that care to? Record, Mr. Clerk, please.

CLERK: 5 ayes, 14 nays, Mr. President, on adoption of the