

county, municipality, city, town, village, township, school district, school district or any other district. Now my question is, as long as the bill reads, "or any other district or political subdivision" does that then include metropolitan utilities district, Omaha Public Power District, the natural resources district, and, lest I forget my own little City of Omaha, Metropolitan Area Transit, which is given tax funds. So under the definition, as it now stands in the bill, saying, "or any other district", MUD, natural resources, Omaha Public Power District, they would all be included in this?

SENATOR BAACK: It's my understanding they would all be included. The only exclusion is for SIDs.

SENATOR HIGGINS: Would you know why that particular entity is excluded? Any specific reason?

SENATOR BAACK: Well, I know that there has been some problems in the past. That's a hot button whenever you talk about SIDs and their issuance of bonds, I know there has been some warrant problems and stuff with SIDs and that's why they were specifically excluded. Maybe Senator Landis might know.

SENATOR HIGGINS: Do you want to answer, Senator Landis or Senator Lynch?

SENATOR BAACK: Senator Lynch has the answer to that.

SPEAKER BARRETT: Senator Lynch, please.

SENATOR LYNCH: Mr. President and members, I'm not sure if I have the answer but an answer would be that SIDs are special purpose governments as compared to general purpose governments developed in the Constitution. In Douglas County, Senator Higgins, we had 115 sanitary improvement districts and I think 87 of those were levying a tax of some kind. But there were some that had some unique and difficult financial problems. And because of and, in fact, people that are elected to their boards are not necessarily elected by the one-man, one-vote democratic process as well, because of those and a number of other reasons, I think it makes good sense for us not to include sanitary improvement districts in this bill.

SENATOR HIGGINS: Thank you. That was a good answer. I'm just wondering why we include MUD and OPPD and natural resource