

that the people out there really want us to address and unless your constituents are different than mine, they want us to address the property tax problem. We are taxing farmers off of their farms, particularly with the way the markets are going the last few days. We are taxing elderly people out of their homes and these people are telling me that they would rather pay more sales and income tax and less property taxes and they would rather pay more sales and income tax that directly benefits the local education which would relieve the property taxpayer. Most of them cannot see the correlation and quite frankly, I can't either, between property and education. What I am proposing to do is increase the amount of state aid by a substantial figure. I am proposing to increase it by \$75,000,000 and, sure, that is going to trigger an increase in the sales tax and probably an increase in the income tax and that is perfectly all right with me but as Senator Dworak mentioned a while ago with LB 285 in effect, and the information that I passed out to you will show you that. Without an increase to state aid, if there doesn't happen to be any dollars of this \$32,000,000 we just adopted, the property taxpayer can expect an average across the State of Nebraska of a little over 9% increase in his property taxes for education alone. If we accept this \$75,000,000 increase the property taxpayer is going to have a decrease of a little over 10% and I think it is up to us to do what we can to reduce that property taxpayer's burden. Another thing I think I should point out to all of my colleagues, the Constitution of the State of Nebraska, Article VII, Section 1, says that we are responsible for the education of the children in the State of Nebraska. Now I think we have got to bite the bullet and do what is necessary to provide the dollars to do that without burdening the real estate owner and the home owners of the State of Nebraska any more than they already are. I have been an outspoken critic of the formula for state aid. I also include in my amendment a change in the formula if we accept this additional \$75,000,000 or a total of \$130,000,000. I am saying that 60% of it should be allocated pursuant to Section 79-1334 and that is the foundation formula that Senator Koch's LB 486 is changing to a...from a flat dollar figure to a formula so that this could, in fact, be used there. Now at the present time the foundation or the per pupil basis of the \$55,000,000 is about 44% of that \$55,000,000. If we increase it to 60% of the whole \$130,000,000 then of the \$75,000,000 that I am asking to increase it by, 71½% of that goes out on a per pupil basis and I think that is fair. I think the pupils of the State of Nebraska are as important whether