dealt with in somewhat of an equitable manner and I do not think that LB 40 does that and I ask you again to vote against the bill at this time.

SPEAKER MARVEL: Senator Vickers.

SENATOR VICKERS: Mr. Speaker and members, I also rise to oppose LB 40. Several comments have been made here relative to the need in Omaha for this extension in their sales tax and how the people of Omaha want it, and I was grateful for Senator Higgins in pointing out some of the inconsistencies in the information pointed out to us. First of all, I have been one of the proponents of some sort of proposals to alleviate the property tax problems everywhere in the State of Nebraska, not just in one area, recognizing as Senator Schmit points out that the metropolitan area of Omaha does have some unique problems. But I would advise this body that if we allow this extension of the sales tax to go forward, we are going to have the metropolitan area of this state, at least, it is not going to be quite so concerned about property taxes in the future as the rest of the state are. Senator Newell pointed out that property taxes were a real burden to the City of Omaha. I would suggest that property taxes are a real burden in other places in the State of Nebraska, not just Omaha. Last year we increased the amount of state aid to education and it is true, certain areas of the State of Nebraska got a, percentagewise got a larger increase than Omaha did but the fact of the matter was these other places were getting a very, very small amount before. They are just beginging to catch up a little bit with that increase. Omaha got a sizeable increase. Their property taxes, even though they are under a lid up there now, their schools would have suffered much more had it not been for that amount of additional state aid. I had a proposal. It was a little different than Senator Schmit's 524 but I had a proposal that would have increased the amount of dollars in state aid to education which seems that is the responsibility of the Legislature. The Constitution is pretty clear that education is our responsibility. That would, in fact, help the property tax situation everywhere in the State of Nebraska including Omaha. What we are talking about today is the ability of one area of this state to get tax relief over and above another area or the rest of the state. It is being presented to us that the people in Omaha are the ones that are paying this sales tax, that is not necessarily true. Other people pay sales tax in cities other than those people that live in those cities. It was pointed out a little bit earlier by Senator Labedz that the people of Omaha didn't want to increase fees. They would rather pay an additional sales tax than pay the fees. That is true. So when people in my district go to Omaha what