

March 5, 1982

LB 890

about those proposed amendments.

SENATOR CLARK: Senator Vickers.

SENATOR VICKERS: Senator Clark, how much time is left on this?

SENATOR CLARK: About eight minutes.

SENATOR VICKERS: Okay, thank you, Senator Clark. Senator Clark and members, the intention I think has been pretty well laid out. The fact of the matter is there are many of us in this body that have felt for a long time that using property valuation only was not necessarily the best measurement of wealth of a school district, and that we should take into consideration the income produced within school districts especially when it relates to the state aid formula the way we disperse state aid money to the schools and the fact that people are not filling out that form, not filling out that box, makes the data that we can get right now virtually worthless. I wish you would read the bill and recognize that the \$20 penalty is not going to be assessed except that after one request by the department so that it won't be assessed to everybody. There will be a chance for people to fill in the form if they have forgot it once. So for that reason, the fact that it isn't assessed on everybody, I would urge the adoption...or the advancement of LB 890.

SENATOR CLARK: Senator Higgins.

SENATOR HIGGINS: Mr. President and Senators, the elderly that are low income have to fill out a form in order to get their state income tax refund. Now are we going to penalize them \$20 if they fail to put in the school district? I would like to ask Senator Koch that question.

SENATOR KOCH: Senator Higgins, I probably didn't make it very clear, but you are not going to be just arbitrarily fined. The Tax Commissioner will notify you and then if you fail...in other words, you will be notified if you forgot to put your district. If you fail then to put your school district, then you can suffer the \$20 penalty.

SENATOR HIGGINS: In other words, Senator Koch, what is it going to cost the Tax Commissioner to notify everybody? You know, I don't think I put the school district in when I file. I really don't think I do.

SENATOR KOCH: Well, the \$20 fee....