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effectively cause that box to be filled out. They can treat it as an incomplete form, but if in fact that individual owes no taxes, then there is nothing they can do anyhow.

SENATOR STONEY: Senator Vickers, how does a person obtain the form? Maybe that would help me for my edification.

SENATOR VICKERS: This is the state income tax form.

SENATOR STONEY: And it is sent by the Revenue Department to every individual?

SENATOR VICKERS: Right. Absolutely.

SENATOR STONEY: Why couldn't that information on the form being sent to the individual have his or her school district?

SENATOR VICKERS: It does. It does right now.

SENATOR STONEY: Well, I guess I am not understanding the problem.

SENATOR VICKERS: Okay, maybe I don't understand your question. It has the information concerning the code number that people are supposed to put in indicating what school district they live in but the fact of the matter is the address in most places of the State of Nebraska and the majority of the places in the State of Nebraska does not indicate school district necessarily. So, therefore, the Department of Revenue has no idea what school district you might reside in simply because they know your address.

SENATOR STONEY: I see. Thank you.

SENATOR CLARK: Senator Pirsch.

SENATOR PIRSCH: Thank you, Senator Clark. I also have some questions of Senator Vickers. As I understand it then, the box of the school district has to be filled out by the individual filling out the form?

SENATOR VICKERS: That is correct.

SENATOR PIRSCH: A taxpayer?

SENATOR VICKERS: That is correct.

SENATOR PIRSCH: And they can get this information by or they know this information or how do they get this information?