

was that some sense of uniformity was reasonable, appropriate and proper. So the bill merely places these two governmental subdivisions in the same position of all others. Now I suppose you could go the other route for uniform treatment for the state to pick up the cost of all of them but unfortunately this is not a year those kind of options are available. So for equity we were proposing that these two governmental subdivisions be treated as all others which they pay for their own audits.

SENATOR LAMB: Senator Kahle.

SENATOR KAHLE: Mr. President, it is a little tough to keep up with this but I don't think that we should be changing our auditing program as far as the state is concerned in relation to the local governments and perhaps some of the other entities. It is to the advantage and it is the responsibility of the state to see that the audit is made and one of the problems we have under this situation is that the state mandates, and if we don't fund it through the state, the county pays. It is one of those old ring-around-the-rosy deals that we like to put upon the local taxpayers Senator Vickers has so ably warned us. I know that we have had a lot of problems with audits in other businesses, and especially with grain elevators, and it would just seem to me that the state's auditing of the county records especially has been a service that has been good I think generally. We haven't had any scandals so I think that that would be another or one of those issues where it is hard to tell who should fund it, but if we don't fund it, the state is going to certainly go back to the taxpayer again and if you think we have got trouble at the state level, wait until the taxpayers find out what the counties and school districts are going to have to do to them. So I certainly would support Senator Vickers. I understand there are some more amendments around that will do this same thing but I am willing to try this one.

SENATOR LAMB: Senator Warner, did you want to speak again?

SENATOR WARNER: I would just suggest that those of you who speak on the concern of the property tax impact of this, if you really want to have some help on the property tax increase, I have a little amendment here on my desk that I am very willing to offer and get a record vote and we will put all these local salary adjustments the same as state employees and we can save many millions of dollar I suspect and we can do it by statute, get it for public power districts, a few other governmental subdivisions, and we can have an