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I support the Koch amendment. I think the issue is really clear. We are talking about the dollars and what system we take the dollars from. And the issue is whether we let them slip back on the real estate tax system or whether we take it from the general revenue system of the state. The amount that is going to be spent is not in any way that I can see going to be affected by this amendment. And I think the issue is which tax system do we want to place over \$3 million on. I support the Koch amendment because no tax is a popular tax but I think the real estate and the property tax system has a lot more trouble than our general revenue system before it. So I would urge the members of this body to support the Koch amendment and take over \$3 million off the real estate system and put it in the general revenue system in the state. It is much more productive with much less pain to the taxpayers of the state. Thank you.

SENATOR CLARK: Senator Vickers.

SENATOR VICKERS: Mr. President and members, I, too, rise to support the Koch amendment. It would appear that supporting an amendment such as Senator Koch has offered might be taking the position to spend more money in this state, but I guess I don't look at it from that perspective. I think what it is is as Senator Burrows so aptly pointed out is shifting of where those monies come from. The monies to provide for special education are going to be spent by the schools of this state. The question before us today is where are those monies going to come from. Are they going to come from the sales and income tax dollars? Or are they going to come from the property tax dollars? Because as Senator Koch pointed out to you, the rules and regulations governing the special education program are already established and admittedly they are pretty openended. Admittedly, the school districts don't have a lot of control over it. They don't have any choice as a matter of fact in the matter and it seems to me that if this Legislature decides that that is costing too much in total, then we should look at those rules and regulations and see if we can't tighten those up somewhat. But to simply restrict the dollars to the schools is certainly not the way to hold down the total cost of the program, because it won't. It is just that simple. The dollars will be spent but they will be having to....the public schools will be having to get those dollars then from the property taxpayer. So once again I remind you, we need to bit the bullet I think at this level and say to the people of the State of Nebraska that, yes, we are concerned about property taxes; yes, we can indirectly still effect that property tax levy even