

The largest users of property taxes in this state obviously are the schools. I think it is pretty clear as to what our responsibility, the state, is in the area of property tax relief when we look at the various political subdivisions that live off of property taxes. Now my philosophy all along has been that those entities of government that benefit my property to some degree probably should be supported with property taxes but those entities of government and that is basically the schools, who have no direct correlation back to my property should be supported more with sales and income tax. So it seems to me that is the direction this Legislature should go and we should make those decisions as to what we are going to do as far as property tax relief based on the responsibilities that we see ourselves and I think the Constitution is pretty clear when it says the Legislature or the state shall provide a system of education. So if the state is to provide it, it would seem logical to me that the state should provide more funds for it. It happens to be that we're the ones that have the ability to collect sales and income taxes. Therefore, it would seem logical that this large amount of sales and income tax dollars that we're talking about for property tax relief should go out to that entity that we, in fact, do have some responsibility to. Now there has been much discussion this morning on 816 that I didn't enter into relative to where the sales and income tax dollars come from and as Senator Kahle and others pointed out it is very difficult to pin those dollars down because shopping centers, shopping areas generally get more sales and income tax dollars...or sales dollars, sales tax dollars that obviously might come from other areas but I submit to you that we all have schools, we all have school districts, whether it be a rural Nebraska or in urban Nebraska. Senator Schmit on this floor many times has talked about revenue sharing in a bill that he had in about the fact that sales taxes to cities were unfair. I've talked about that myself and about the various methods that we might use to assist the property taxpayers. Again, I remind you that all of us as property taxpayers find the biggest burden on that property taxes going to our schools and again I would remind you that we all live in school districts so, therefore, if those dollars that come that we send back to assist the property taxpayer were sent back through the school districts then those of us that live in rural areas would receive our share to some degree at least which certainly seems to me to be the issue that we're talking about here today with 816. We've dealt with this every year that I have been down here and as Senator DeCamp pointed out to you a little earlier, those of us on the rural side of this issue are slowly losing out to those on the urban side and the first thing we do when