

not read this opinion addressed to me as stating that the in lieu of taxation would be unconstitutional. What I think I heard him say was this opinion deals with equalization. True, it deals with equalization. And he said he can understand why if you ask about equalization, and some districts don't qualify for equalization, that that may be unconstitutional. Well, the in lieu of taxes, if you look at the distribution that I handed out here, Colfax County, no school district in Colfax County gets any in lieu of taxes. No school district in Cuming County gets in lieu of taxes. No school district in Dodge County gets in lieu of taxes. No school district in Fillmore County gets in lieu of taxes. No school district in Hamilton County gets in lieu of taxes. No school district in Nance County gets in lieu of taxes. No school district in Thurston County gets in lieu of taxes. No school district in Wayne County gets in lieu of taxes. In addition to that, there are countless school districts, individual school districts, that do not get in lieu of taxes. I...you know, I can understand why you want to have some arguments, you know, counter on the record here in case this does get into court and the transcript of this debate is brought into a court proceeding where you can point out that the legislators were pointed out that this was unconstitutional and they took no action. I can understand why you want to get some arguments in the record defending the constitutionality of the current in lieu of taxes. But, you know, if the argument is you can't give it out in equalization because some school districts don't qualify, then you can't give it out in lieu of taxes and we have been doing that for 16 years. There are some school districts in the state that do not qualify for in lieu of taxes and they've been...and those that...and those that do don't benefit proportionately. Now, whether you also want to argue that you do it versus school census, population, head count, weighted head count based on level of students in school, you can argue all of those other things regarding a distribution formula. But, for the life of me, putting out an equalization is the same way as we're putting it out in lieu of taxes. We're saying we're taking some money off the top and benefiting particular school districts before we send it out to the common schools. That's what we do now.

SPEAKER BARRETT: One minute.

SENATOR WITHEM: That's what the equalization formula would have done. If one of them is unconstitutional, the other one really has to be. Again, I am not all as concerned anymore what you do