

step. It's a good step because it merges two senses of fairness, two senses of equity. Rural colleagues have a tendency to see property tax relief as a straight percentage relief because they represent people who have large tax bills. Urban senators are likely to see the homestead as being an essence of fairness because it builds from a tax base up from the homestead exemption, from dollar one, off the valuation rolls, most everyone having a place of residence, and in so doing assisting the most needy when they do so. Both of those definitions of equity are fair, but they help different sets of taxpayers and they accomplish different ends. The fact that we have merged those two senses of equity I think allow for this kind of proposal to be successful. My suggestion, however, is to adopt the Chizek amendment, advance the bill, and then on Select File to consider a revenue mechanism to support the continuation of this formula. My suggestion is that we probably have the money to do 84 this year, but that we should adopt a delayed one-half cent sales tax and we should adopt it at a time in which we will raise the amount of money to fund 84 over and above that amount which the Governor now says and agrees we have to spend for property tax relief, and that is 50 million bucks. Her analysis is we've got 50 million dollars of unexpected revenue that could be spent for property tax relief, I think we should spend that \$50 million for property tax relief, and at that point we should kick in a delayed one-half cent sales tax to fund and implement LB 84. Why? Because if we don't do that we will be saying two things with this bill instead of one thing. We all agree that we want to do something about property taxes. That's the one thing that 84 does and that is the one thing this body should accomplish with the passage of this bill. But the second thing, the unintended consequence, if there is no revenue to support it, is that we will accomplish something for property tax relief and nothing else, that there won't be money for indigent care, teachers salaries, Commonwealth, the budget package, or income tax reduction, all of the other legitimate agenda items. I sign on this voyage of LB 84 to the extent that we actually do something about property taxes. I do not sign onto the voyage that says we do something about property taxes and nothing for teachers, nothing for Commonwealth, nothing for indigent care, nothing for other state operations. That agenda I don't subscribe to. For that reason I intend to support the Chizek amendment, I intend to support the advancement of LB 84, and on Select File I hope to see a delayed implementation with a half cent sales tax that...