on other spending. So just to increase the sales tax at this point, on this bill, would not be the proper thing to do. This bill is designed to soak up the surplus to a good purpose, and I think that is what it does. It's dollar for dollar, in my opinion, dollar for dollar property tax relief. See that person, that farmer, that businessman has to go down to that county treasurers office to pay that bill in the first instance. Sometimes we have so called property tax relief by providing additional money to subdivisions of government. Ordinarily it does not work on a dollar for dollar basis. There is some property tax relief, but not dollar for dollar. This bypasses those subdivisions of government, the money comes directly back to the taxpayer or it is not charged to the homeowner. seems to me this is as close as you can ever get to actual property tax relief. It has some other advantages, it has the advantage of encouraging taxpayers to pay their taxes on time, because if they don't they don't get the rebate. I think that's a powerful incentive for some people to pay it on time, helps the local subdivisions with their cash flow problems. A number of other reasons for the bill could be cited, but at this point I'll just ask that the bill be advanced. And I will, in order to get a fairly accurate judge of the strength of the bill, I'm going to ask for a record vote, Mr. President.

SPEAKER BARRETT: Record vote has been requested. The question is, shall LB 84 be advanced to E & R Initial. Those in favor please vote aye, opposed nay. Have you all voted? This is a record vote. Record, please.

CLERK: (Read record vote as found on pages 1636-37 of the Legislative Journal.) 34 ayes, 4 nays, Mr. President, on the advancement.

SPEAKER BARRETT: LB 84 is advanced. Senator Rod Johnson has some special guests under the south balcony, his sister-in-law and her daughter, Sharon and Whitney Yost, from Harvard, Nebraska. Would you please stand and be welcomed. Thank you, we're glad to have you with us. Mr. Clerk, LB 747. I'm sorry, the A bill.

CLERK: Mr. President, on LB 84A, it was a bill introduced by Senator Lamb. (Read.) I do have an amendment to the bill offered by Senators Lamb and Chizek and that amendment is on page 1593 of the Journal.