

SENATOR LANDIS: I would not close the argument, that is to say I don't think this is the final word, but we must take this gain now it seems to me. This area of principled agreement minimizing the area of disagreement, recognizing that the smaller questions continue to remain open, both this session on Select File and in subsequent years by amendment. But it would be a massive mistake to stay where we are frozen, unable to make any progress when there is a series of principles here which represent progress, because we do not have total harmonious agreement on each and every specific. Sometimes you have to gain that which you can, leave open the issues that are left and continue to fight on those. I would recommend to the body that you do that now. There are several principles on the table which should be exonerated. Those are generally agreed to principles. There are areas of disagreement but those can continue to remain open without sacrificing the valuable principled compromise that is at the heart of this bill. I urge you to support it and advance it.

PRESIDENT: Thank you. Senator Withem, would you like to close on the advancement of the bill?

SENATOR WITHEM: Yes, I would, Mr. President. Thank you, Senator Landis. I'm going to take one minor exception with just one point that you made as you laid out the distinction between the arguments on the tax equity issue, and we're at a case where Class I's have lower cost programs and, therefore, pay lower taxes I'd be less concerned about the equity issue. But in many, many cases, I think probably in a majority of the cases you'll see per pupil expenditures in the Class I's much higher than they are in the town district, yet the taxes are lower and that's more a function of the valuation behind each student than it is their relative cost. But other than that, it was an excellent laying out of the bill and the agreements and the disagreements and you brought another point to mind that has been discussed down in my office with both the proponents and the opponents. It hasn't been debated or discussed here on the floor, but I pointed out to the members of the body that currently when you look at the tax equity situation, and I know Senator Beck and Senator Hefner wanted printouts that we really can't provide, but you will see in a Brown County and in a...oh, Kearney situation and in any number of other places in the state currently why disparity in tax rates between the Class I's and the Class II's and III's. The tax equity portion of this bill attacks that problem. We have another thing out there that is