

practically matches the county so we are talking about school district in that situation. Sandhills is a K-12 school. It covers Blaine County and has a property tax problem, not helped, in fact, they are harmed by this bill. So I am asking some of these questions, what are we going to do about this. What are we going to do about it? Well, this amendment would hold it harmless forever so they don't get less state aid. I am not sure that is a long-term viable solution to the whole problem, but it at least shows my concern. To go to a couple of other related areas, Senator Schmit brought up the fact that this booklet, as put out by the Department of Revenue, along with input from the Department of Education and some legislative staff people, ignores LB 361. That's that bill, you know, we passed which increased farmland agricultural valuations by a considerable amount and especially pastureland, sandhill pastureland and all the other pastureland. They went up huge percentages. Well, to say that this digest which says agriculture gains by \$47 million, I can't believe that. I can't believe that at all if LB 361 isn't taken in there. And Senator Robak voted against that bill and she is one of the few, and Senator Schmit would have voted against it had he been here. I voted for it. I don't know whether that was a good thing to do but I did it. But now, see, it's ignored in this and so, in my opinion, they said the Revenue Department, the Department of Education says, we don't know what the impact of LB 361 is on this proposal. You know, I can't see how it could be anything but negative for agriculture because when you increase valuations that means you get less state aid, even under this formula, even though there is some income tax money in there. So I have to say that it's going to be negative and to a large degree. The other thing I would call your attention to on this little booklet is on page 10, page 10 in this little booklet that's passed out. What will happen now and with LB 1059 in the state?

SPEAKER BARRETT: One minute.

SENATOR LAMB: Okay. We're going to...in the 14 states in this area of the United States, currently Nebraska is number 11 in sales tax rate. Okay, under LB 1059 we're going to go up to 4th, 4th of these 14 states, on page 10. Now on income tax, Nebraska is also currently number 11, but we're going to go up to 5th in these 14 states. When we get over here to the last column, property tax, Nebraska is now 4th, which is high, but we're only going to go down to 5th. So, you know, how much of a