

discuss the committee amendments?

SENATOR PIRSCH: Yes, thank you, Mr. Speaker. I am a co-sponsor of LB 1059 but I also have some questions and, since we're speaking to the committee amendments, I would like to ask Senator Withem probably some questions on the committee amendments.

SPEAKER BARRETT: Senator Withem, would you respond?

SENATOR PIRSCH: Senator Withem, on number three, what...what exactly special grants to school districts would be outside the budget limitations?

SENATOR WITHEM: Things that are given to school districts like PTAs, Kiewitt Foundation, those types of things that don't flow within the normal budgetary reporting requirements of school districts.

SENATOR PIRSCH: In other words, these would be gifts or contributions...

SENATOR WITHEM: Right.

SENATOR PIRSCH: ...from outside of taxpayers and...

SENATOR WITHEM: Right. That's exactly right.

SENATOR PIRSCH: ...and the school. Okay, thank you. Another one, and this also was asked by Senator Owen Elmer and that was the definition of income tax receipts and then we also call them income tax revenues and now you say the committee amendments will return them based in liability and not receipts. Could you explain that, please?

SENATOR WITHEM: Yeah, I think I can a little better now than I could before. The receipts are the actual dollars that flow back into the State of Nebraska. That's the money they get under the receipts. The liabilities are the number...the dollars that are owed by individual taxpayers to determine how many dollars go back to an individual taxpayer. The...we will look at what was owed by the citizens that lived in a district to calculate what they get back, is the way this is written now.

SENATOR PIRSCH: In other words, perhaps that could be what the