income tax would...or what the general income tax would denote what should be paid on that and then that depends on whether that's paid or whether that's factored out in the expenses?

SENATOR WITHEM: I don't think it is that complicated. I think it's just simply a matter of the liability would be...they're accounting sorts of distinctions that are made over in the department and I think it's just based on the amount of state income tax dollars after they do all of their conclusions that were owed by people in that given district, is a more accurate method of distribution, at least according to the theory of this amendment, than using the dollars that did come in. It's a more accurate way...

SENATOR PIRSCH: This is...

SENATOR WITHEM: ... of defining how much they get.

SENATOR PIRSCH: Yes. The way they would even know what an income tax liability would be, would be after that income tax form had been...

SENATOR WITHEM: Correct.

SENATOR PIRSCH: ...had been entered to the State Department of Revenue, not necessarily if it had been paid or...I mean, I would think there would only be one...one way you could judge that...

SENATOR WITHEM: Yeah.

SENATOR PIRSCH: ... is what actually is on a form returned by someone who lives in that district.

SENATOR WITHEM: Right.

SENATOR PIRSCH: Okay. Also, I do see that it clarifies that the unused budget authority may be carried over and added to current budget authority and, actually, I do think that's good. We do have a budget limitation, but we should reward the school district and not penalize them when they don't go to the top of that budget limitation...

SPEAKER BARRETT: One minute.