

significant threat to its passage. That success or failure will, I think, largely depend upon how active the farm organizations of this state respond to that situation and to date I haven't seen much action, but I'm sure, as the fall grows closer, we'll see more and hear more from the farm organizations on the ag land valuation side. But I wholeheartedly support the package. It is finally coming to a point where we have waited in this state for years and years and years to deal with tax equity and this bill, more than any other I have seen in my eight years here, is attempting to bring about some equity in the support of education.

PRESIDENT: Thank you. (Gavel.) Could we hold it down a little bit, getting a little noisy up here too, but if you could hold your conversation down, we'd appreciate it a little. Senator Owen Elmer, please, followed by Senator Chambers and Senator Hall.

SENATOR ELMER: Thank you, Mr. President. I haven't spoken very much on this bill either, Senator Johnson, and support it for many of the same reasons that Senator Withem and Senator Johnson have already explained. And people that are accusing us, that are trying to pass this bill, of passing it off as a tax decrease, that's not true. It is absolutely not a tax decrease. It's a shift that over 85 percent of the people that I have surveyed in my district says should be made from property to sales and/or income. We all realize people that hold larger portions of property will probably be benefited by this bill. People that have lesser amounts of property will probably pay a little more under this bill. The average taxpayer in Nebraska will pay no different than he would otherwise. We have seen reams and reams of paper from the Department of Revenue on what 1059 would do. We have seen very little from the Department of Revenue of what would happen if we do not do this. It's going to be disastrous out there in the property tax section of this taxpaying state if we do not pass this bill. And I hope we have the courage to stand back, look at it from the very foundation of equity per student in tax base, in equity in what the whole population does to support our schools and support this bill to the bitter end. Thank you.

PRESIDENT: Thank you. Senator Chambers, please.

SENATOR CHAMBERS: Mr. Chairman and members of the Legislature, after having debated an issue as long as this one has been