

that, Senator Johnson, because I know you're sincere. I know that others have indicated their willingness to do this, and it's a very generous gesture on your part. But I do not believe we can do it legally. I'm going to check it out. Thank you very much.

**SPEAKER BARRETT:** Thank you. Senator Byars, followed by Senator Scofield.

**SENATOR BYARS:** Thank you, Mr. Speaker, members of the body. I'm not sure, Senator Schmit, not having been here when we debated fully the reimbursements that this body granted to the subdivisions who had lost dollars due to the court decision affecting the railroads, but I would presume at that time that if there had been a question of constitutionality it would have been brought at that time. This is the first time I've heard any question in relationship to this matter at all, and I certainly would be anxious to know as the district that I represent is very, very seriously impacted by these reimbursement dollars. I think, because most of the subdivisions of government in the state, are receiving basic equal treatment under this reimbursement bill, that that would not be a problem. But I think it's imperative that these subdivisions who really are suffering hardships, not because of anything that they have done on their own behalf, but because of tax decisions that were initiated by this Legislature and that were ruled...that were overturned by the courts of the State of Nebraska. And I feel that we have a tendency to forget the people that are affected, the people that are truly those subdivisions. They aren't just an entity, a county, a city, an NRD, a technical community college, but they are people who, because of these extreme hardships that are imposed on them to make these refunds, cost them in property taxes. And I think that any way the State of Nebraska can relieve that, I think we definitely need to do so. It's absolutely imperative that the subdivisions receive this help, because of that Senator Johnson and myself have asked that you allow us to place what was in effect LB 905 into LB 920 as an amendment, and we ask you to support the amendment and move the bill. Thank you very much.

**SPEAKER BARRETT:** Thank you. Senator Scofield.

**SENATOR SCOFIELD:** Thank you, Mr. President, members. I rise to support the Johnson amendment. He has adopted essentially the same language that we used for the situation that occurred with