

up the loss which will be involved to the counties and all the subdivisions of government. This is only for the year 1988. And the budgets for all of those subdivisions were undoubtedly prepared in the previous year, 1987, which is probably before they were even aware of the possibility of a Supreme Court test involving their revenues, based on the pipelines. Therefore, their budgets counted on that money. They had no way of budgeting for that, and this bill rectifies that particular part, at least, for a loss which they will have to make up in this year or next year's budgets. And, just as an example of one subdivision, I notice in the minutes prepared for the Fremont Board of Education there was a resolution that they authorized the Dodge County Treasurer to withhold \$10,637 from that district's April 6, 1990, tax collection balance to remit as the pipeline tax refund. That money has to be replaced in some manner. And that would in turn, I am sure in many cases especially in Gage County, a tremendous extra burden on the taxpayers of that particular area. I think we agreed a couple of years ago, in the railroad case, that the Legislature was prepared to accept responsibility for disruptions caused in local governments resulting from a flaw or flaws, at least as viewed by the courts, in our own tax laws or tax policy. This is an answer to that particular purpose. Thank you very much, Mr. President.

SPEAKER BARRETT: Thank you. The question is the adoption of the amendment offered by Senators Johnson and Byars to LB 920. Those in favor of that motion please vote aye, opposed nay. A record vote has been requested. Have you all voted? Please record.

CLERK: (Read record vote as found on page 1574 of the Legislative Journal.) 29 ayes, 9 nays, Mr. President, on the adoption of Senators Johnson and Byars' amendment.

SPEAKER BARRETT: The amendment is adopted.

CLERK: I have nothing further to the bill, Mr. President.

SPEAKER BARRETT: Thank you. Back to a discussion of the advancement of the bill. Senator Schmit.

SENATOR SCHMIT: Mr. President, members, when LB 518 was passed in 1976, I stood on this floor and I promised the subdivisions of government that they would not sustain any loss, that the