

eliminated the taxing levy for special groundwater quality protection areas in the state. The committee amendments, rather than eliminate the special tax levy, we actually spread the levy out to the whole district. That is to say if a special groundwater quality area is established within an NRD, currently under the law, they can levy a tax on those farmers or residents of a community, whatever it might be within the boundaries of that water quality area, to pay a special tax. What Senator Coordsen wanted to do, as he originally introduced LB 21, was to take that off and not tax the folks inside that boundary. The committee amendments basically spread the special tax, water quality tax, to the entire district. Rather than having those few residents carry the burden or the cost of the water quality area, we've spread that out so that all of the citizens living within an NRD boundary would support that. That's what the committee amendments would do.

PRESIDENT MOUL: Thank you, Senator Johnson. Mr. Clerk, do you have an amendment on the desk?

CLERK: Madam President, Senator Beutler had moved last year to amend the committee amendments. It's found on page 610 of your Journal, last year's Journal.

PRESIDENT MOUL: I'll now recognize Senator Beutler.

SENATOR BEUTLER: Madam President, members of the Legislature, I'm sure everybody needs some reorientation, or some orientation again to this particular problem, since it's been a year since we've discussed it. And I think the basic philosophic question here, which I raised last year and which I think is extremely important for you to consider in this area of who takes care of the groundwater, is the question of the allocation of costs of cleaning up the groundwater. And under the current structure as it exists there is a 2 mill levy that's applicable to a special protection area. So, in other words, it's saying that those in the specific area where the pollution exists have some kind of primary responsibility for cleaning it up. The 2 cent tax is on the special protection area and the land contained therein. Beyond that, of course, the NRD has its general mill levy. And portions of the funds raised from the general mill levy may also be put into the special protection area to clean up the groundwater in that area. When you do that, of course, you're taking money from outside of the polluted area and helping out those people who have polluted their groundwater. That