

think that just as an illustration, for a long time I think particularly, we visited the refund issue before. We visited when this body made the decision prior to my coming into this body, that they would assess the local subdivisions in paying back the amount of money they owed to the railroads. They did that. I think they accepted the obligation that the local subdivisions had levied, had counted on those dollars, had levied to spend those dollars and then were faced with a situation beyond their control that they had to return the dollars to the railroads. Then we had the first pipeline suit where the courts mandated that once again the local subdivisions were going to have to make refunds. This body, I think rightly so, said, hey, once again, this is a situation that we've placed the local subdivisions in, we cannot leave them out there to go to the real property base, once again raise real estate taxes to pay back these refunds. And at one time, I think rightfully so, when it was just the pipelines, before all the centrally assessed taxpayers went to court, this did affect my district probably as much or more than any other district in the State of Nebraska. But once the '89 court decision and the '90 court decisions came down, it's very obvious as you'll look through the materials that I have handed out to each of you, there is an impact on every legislative district in the State of Nebraska and virtually all of them owe a significant amount. It's very logical that the only way these refunds can be repaid by the local subdivisions is by an increase in real property taxes in every single county in the State of Nebraska. You know I've talked I think to the majority of the members of this body relative to trying to find a funding source to pay back these dollars. Everyone of us has known, last year, this year, dollars are tight, the state has no extra money. In working with the governor and his staff and with other members of this body I have tried to find a funding source. We've been unable to find it. When LB 1135 came along I felt it was only logical. This is a tax that is collected by the local subdivisions. It's a tax then that can be kept by the local subdivision to pay back these refunds and we don't have to have a lot of movement of these dollars and some of them sticking to fingers on the state level in order to get these dollars paid back. Obviously some counties, depending on the amount of tax they collect, are going to be able to pay their refunds faster than others and I think it brings it to a subject that all of you know that I've been very involved in and I've been working closely with the governor on, that we've been trying to negotiate the amounts down from the 100 percent figures in '89 and '90 decision to a place where