

school districts, when they receive that money, would be able to lower their levy. And so I think it's extremely important, more important than ever before, if we look at 299 being implemented next year and, as I have stated, at a time when we... schools are going to have the greatest need, what do you look to do? If you believe in equalization and equity, you look to try to improve the amount of money and the amount of funds available to those school districts, and not only to those school districts, but I remind you to 92 percent of the children in the state of Nebraska that are impacted by equalization aid under LB 1050. I think that to move those dates back would add further hardship, further burden and would be very detrimental to all of those school districts who depend on equalization aid. Thank you.

SENATOR CROSBY: Thank you, Senator Bohlke. Senator Beutler.

SENATOR BEUTLER: Senator Crosby, members of the Legislature, I would also like to oppose the delay of the implementation date. I really feel that it's not a question of knowledge and coming to grips with things. We've come to grips with this as best we can. It's a question of philosophy. Equalization is separate from caps on tax levies, it's a whole different concept. What we're doing here today is a matter of what we believe on the question of equalization. I happen to believe there should be a lot more equalization than we're coming up with in 1050. The Lincoln School District just gave up an amendment that benefits them by \$2 million. Everything is a compromise. This bill has been debated a long time on General File, a long time on Select File. I think we understand that it's a compromise. And once you reach that compromise there is no point, in my opinion, to delaying it because then it changes the compromise, essentially. Essentially you're allowing a system that does not give appropriate, in my opinion, weight to equalization to continue yet another year. I don't think that comparing the delay requested in this case to the delay in the levy cap bill is at all appropriate. In that particular situation we're dealing, one, with a totally brand new experience; and, two, we're dealing with a cap that reduces school expenditures by about 30 percent, total. What we're talking about today doesn't approach that, even close. I mean we're talking about one digit figures here, not 30 percent of the total. So I think there's a completely different theory and justification in that particular instance. I hate to see any school district hard-pressed by any change in the laws that we make, we're trying to help all the