

town, in a county, in a school district want to tax themselves to spend, but rather it's a basic restriction on the elected boards for basic services, and beyond that, the people can do what they want. Thank you, Mr. President.

SENATOR WILL: Thank you, Senator Coordsen. Before we proceed with the next speaker, the Chair would like to recognize some guests of Senator Wickersham. In the north balcony, we have 10 eighth graders from Harrison Grade School in Harrison, Nebraska, and their teacher. If you would please rise and be recognized by the Legislature. Thank you for visiting. The next speaker is Senator Kristensen, followed by Senators Schellpeper, Bromm, Warner, Cudaback, Klein, and Maurstad.

SENATOR KRISTENSEN: Thank you, Mr. President and members of the Legislature. There is really no joy in the Revenue Committee in putting out things that are painful to do. There is not a whole lot of joy in looking at cities and counties and school districts and saying, yes, we want to support you to do a good job, but. And there's not a whole lot of joy in doing spending limitations because it is hard to do. It isn't fun to do because it requires you to go back and talk to your friends and neighbors, who are on those school boards, saying you do a good job, but it's those other communities that aren't doing a good job, or you should get the mail that I get. If you believe that property taxation is a problem in the state of Nebraska, how are you going to solve the problem? First of all, you've got to identify the problem. There appears to be two problems. One of them is the total amount of property taxes paid. In other words, everybody says my property tax is too high. The other problem comes from the areas and the ag areas that look, from out in the rural area and look into town, within the same county, within the same school district, and say, it's unfair. I pay too much of the burden to do the things that you want to do, and there aren't enough of me to vote to control it. That's an extremely difficult problem and I'll bet, before time goes on, Senator Schellpeper will stand up and tell you this doesn't do that. It doesn't address that problem entirely, and he is not wrong. But if you do believe this property tax problem is a crisis, it is not so simple to say, let's just raise sales and income taxes, replace them and go home, because it won't work, and you know it won't work. And we're going to discuss why that won't work and we'll probably see some votes to demonstrate that. Historically what happened is the property tax was the