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FLOOR DEBATE

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wisely. And in summary, right up front, I'm suggesting we can give more property tax relief to the people who got the property tax relief, we can do it for half the price, and we can save \$50 million from the General Fund. The \$1.00 levy limit is evenhanded. But particularly those who criticize some of the things I champion on this floor, I hope you'll listen to me. It's evenhanded, but it may not be fair. Remember that because the state aid formula and certification process is now constituted, the \$1.00 levy limit is a spending program. It is a commitment by the state to spend \$100 million. What do we get for that spending? We get property tax relief. At least that's the rationale. But what type of property tax relief do we get? The levy limit provides property tax relief to all property owners in the same way. It reduces everyone's levy. There's much to be said about being evenhanded. But let's talk about fairness. It's evenhanded if I give equal amounts of medicine to a sick child and a healthy child. But simplistically, that may be shortsighted, and it may not be fair. The sick child may need the tax relief...or need the medicine more. I contend that the \$1.00 levy limit is like that. It's evenhanded, but it's not fair. To put it a different way, the \$1.00 levy limit provides property tax relief in a way that is not discriminating, in the good sense of that word. And I'm suggesting we should be more discriminating. Our policy making that task is, in fact, to make distinctions.

SENATOR CUDABACK: One minute.

SENATOR BRASHEAR: We need to make distinctions. And as I go forward, I'm going to submit that the distinction we need to make is with regard to the values of property, the kind and type of property, and where most of our people would obtain their property tax relief. And I'll have to wait for another opportunity to present that segment. Thank you.

SENATOR CUDABACK: Thank you, Senator Brashear. You've heard the opening on AM1445 to LB 759. Mr. Clerk, item on the desk.

ASSISTANT CLERK: Mr. President, I do have amendments to AM1445. The first is offered by Senator Brashear. It's AM1477. (Legislative Journal page 1397.)