

21 of them had no students at the fall enrollment in September of 1992. Out of 433 in the State of Nebraska, 21 of them have zero students. Holt may be one of those. I'm assuming it's one of them, and I'm assuming also if that status continues for very long that that district will by law be merged into some other district. I think that's what has to happen.

PRESIDENT MOUL: One minute.

SENATOR WICKERSHAM: The common levy was described as Senator Withem as simply a means to equalize out the tax burden. And it would certainly do that, it would certainly do that. But the Class I Class VI system is distinctly different than the Class III, II, IV, or V systems in that it has multiple school districts, multiple school boards, multiple decisions about spending needs and how they affect the education of students in those schools. I don't think that we need to have the common levy because it will in part defeat what I think is a very good system where people make their own spending decisions for their own school and pay for them. The common levy in effect causes other people to pay for spending decisions that are made in a Class I.

PRESIDENT MOUL: Time. Thank you, Senator Wickersham. Senator Baack, followed by Senators Robinson, Bromm, Dierks, Wickersham, Will, Janssen, Jones and Abboud.

SENATOR BAACK: Yes, Madam President and colleagues, I rise in support of the amendment. I'm the person that keeps bringing the bills here that keep getting killed in committee. This is an issue that it seems to me that the whole Legislature needs to finally address rather than just having committees address this issue. I know it's been killed by two committees this year. It's been killed in other committees in this Legislature. This isn't the first year I've had this bill killed. And even if we don't do it this year, it will be back next year because it is an inequity that we have simply got to address at some point in time. There is no justification for having this unique system out there that provides for tax havens. There is no justification for doing that. We have in the affiliation process we went through that as we did affiliation in here we talked about whether or not we needed a common levy. And we came to the conclusion, yes, we did. We had to provide for a common levy with the affiliated districts to make sure that we spread out that tax burden within that district. The Class VI's