

generalization but maybe he'll attempt to prove that each and every one of them is a tax haven. I don't know.

PRESIDENT MOUL: One minute.

SENATOR WICKERSHAM: But I would assume that's really an over generalization. He may be able to point one or two that are tax havens but I don't think he'll be able to point to all of them. But this notion of tax havens is an interesting one because I guess if you have a lower tax levy than a neighboring school district, you're a tax haven. Well I don't think we can ever have equal tax levies across the State of Nebraska for all schools. I think that is flatly impossible. And in fact you can look around the state and you can find other examples where you might have been able to point out and say that there was a tax haven. Until this last year you might have been able to point to Westside school district in Omaha and say that it was a tax haven because it had a lower levy than the Omaha Public School System which entirely surrounds it. Was Westside a tax haven? Did anybody claim that it was a tax haven? No.

PRESIDENT MOUL: Time. Thank you, Senator Wickersham. Senator Will.

SENATOR WILL: Thank you, Madam President, members of the body, I rise in support of the Withem amendment or more properly in support of the motion to return to Select File to consider the amendment and my comments will be brief, but basically listen to how the debate has gone, ladies and gentlemen, listen to what has been discussed. The primary objections

PRESIDENT MOUL: (Gavel)

SENATOR WILL: ...that have been raised to this amendment, thank you, Madam President, are procedural, number one. You know, this is not something we should be doing, we should not be at the eleventh hour returning LB 839 for this amendment and you have to judge that for yourself. There have been technical objections to the way that the amendment has been drafted, that this is not accomplishing what it is supposed to. Those, I think, have been addressed. Beyond that, the objections have been largely parochial. We don't know. This affects my district this way and that certainly is understandable. Other objections have been we don't know what the impact of the amendment will be fully. The reason, the central issue, the