

1 SB76
2 188171-2
3 By Senators Marsh, Williams, Shelnutt, Bussman, Holtzclaw,
4 Stutts, Livingston, Allen, Reed, Glover, Blackwell, Albritton,
5 Whatley, Dial, Brewbaker, Ward, Holley, Scofield, Chambliss
6 and Waggoner
7 RFD: Finance and Taxation Education
8 First Read: 09-JAN-18

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4 ENGROSSED

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

10
11 To amend Sections 40-18-15 and 40-18-19, Code of
12 Alabama 1975, to expand the adjusted gross income range
13 allowable for a maximum standard deduction; and to exempt
14 certain foreign income from income taxes to the extent such
15 income is exempt from federal income tax.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Sections 40-18-15 and 40-18-19, Code of
18 Alabama 1975, are hereby amended as follows:

19 "§40-18-15.

20 "(a) No deduction shall be allowed for any losses,
21 expenses, or interest deferred or disallowed pursuant to 26
22 U.S.C. § 267 or for any cost required to be capitalized in
23 accordance with 26 U.S.C. § 263A; otherwise, there shall be
24 allowed as deductions:

25 "(1) All ordinary and necessary expenses paid or
26 incurred during the taxable year in carrying on any trade or
27 business, as determined in accordance with 26 U.S.C. § 162.

1 "(2) Interest paid or accrued within the taxable
2 year on indebtedness, limited to the amount allowable as an
3 interest deduction for federal income tax purposes in the
4 corresponding tax year or period pursuant to the provisions of
5 26 U.S.C. §§ 163, 264, and 265.

6 "(3) The following taxes paid or accrued within the
7 taxable year:

8 "a. Income taxes, Federal Insurance Contribution Act
9 taxes, taxes on self-employment income and estate and gift
10 taxes imposed by authority of the United States or any
11 possession of the United States.

12 "b. State and local, and foreign, occupational
13 license taxes, and contributions to state unemployment funds.

14 "c. State and local, and foreign, real property
15 taxes.

16 "d. State and local personal property taxes.

17 "e. The generation-skipping transfer (GST) tax
18 imposed on income distributions by 26 U.S.C. § 2601.

19 "f. The taxes described in paragraphs c., d., and e.
20 shall be deductible only to the extent that the taxes are
21 deductible for federal income tax purposes under 26 U.S.C. §
22 164 (relating to taxes).

23 "g. In addition, there shall be allowed as a
24 deduction, state and local, and foreign taxes, except income
25 taxes, and taxes imposed by authority of the United States or
26 any possession of the United States, which are paid or accrued
27 within the taxable year in carrying on a trade or business or

1 an activity described in 26 U.S.C. § 212 (relating to expenses
2 for the production of income).

3 "h. Notwithstanding paragraph g., any tax described
4 in any paragraph preceding paragraph g. that is paid or
5 accrued in connection with an acquisition or disposition of
6 property shall be treated as part of the cost of the acquired
7 property or, in the case of a disposition, as a reduction in
8 the amount realized on the disposition of that property.

9 "(4) Losses sustained during the taxable year and
10 not compensated for by insurance or otherwise if incurred in a
11 trade or business, in accordance with 26 U.S.C. § 165(c)(1).

12 "(5) Losses sustained during the taxable year and
13 not compensated for by insurance or otherwise, if incurred in
14 any transaction entered into for profit, though not connected
15 with the trade or business in accordance with 26 U.S.C. §
16 165(c)(2); but, in the case of a taxpayer other than a
17 resident of the state, only as to those transactions within
18 the state.

19 "(6) Casualty and theft losses sustained during the
20 taxable year of property not connected with the conduct of a
21 trade or business or a transaction entered into for profit as
22 determined in accordance with subsections (c)(3) and (h) of 26
23 U.S.C. § 165. In the case of a nonresident, the deduction
24 shall be allowed only for the losses arising from property
25 located within the State of Alabama and the limitations in 26
26 U.S.C. § 165 shall be applied with regard only to the
27 taxpayer's Alabama adjusted gross income. No loss shall be

1 allowed if at the time of filing the return, the loss has been
2 claimed on a federal estate tax return.

3 "(7) Losses from debts ascertained to be worthless
4 and charged off during the taxable year of ascertainment, if
5 sustained in the conduct of the regular trade or business of
6 the taxpayer.

7 "(8) A reasonable allowance for the exhaustion, wear
8 and tear of property from which any income is derived,
9 including a reasonable allowance for obsolescence, in
10 accordance with 26 U.S.C. §§ 167 and 168, and an allowance for
11 the amortization of intangibles determined in accordance with
12 26 U.S.C. § 197.

13 "(9) In the case of mines, oil, and gas wells, other
14 natural deposits and timber, a reasonable allowance for
15 depletion and for depreciation of improvements, according to
16 the peculiar condition in each case based upon the cost,
17 including the cost of development not otherwise deducted, such
18 reasonable allowance in all cases to be made under rules and
19 regulations to be prescribed by the Department of Revenue;
20 and, in the case of leasehold interests, the deduction allowed
21 by this section shall be equitably apportioned between the
22 lessor and the lessee.

23 "(10) Charitable contributions to the extent allowed
24 for federal income tax purposes under 26 U.S.C. § 170
25 (relating to charitable contributions and gifts).

1 "(11) The deduction allowed to the individual for
2 federal income tax purposes by 26 U.S.C. § 219 (relating to
3 retirement savings).

4 "(12) The deduction allowed for federal income tax
5 purposes by 26 U.S.C. § 404 (relating to qualified pension,
6 profit sharing, stock bonus, and annuity plans).

7 "(13) For each individual income taxpayer, medical
8 and dental expenses, including amounts paid for medicine and
9 drugs and amounts paid for accident and health insurance, as
10 determined in accordance with 26 U.S.C. § 213; provided,
11 however, that the limitation of the deduction to the excess of
12 those expenses over 7.5 percent of adjusted gross income as
13 provided in 26 U.S.C. § 213 shall instead be limited to the
14 excess of those expenses over 4.0 percent of adjusted gross
15 income.

16 "(14) For each individual income taxpayer, the
17 deduction determined in accordance with 26 U.S.C. § 212 for
18 all the ordinary and necessary expenses paid or incurred
19 during the taxable year for the production or collection of
20 income, or for the management, conservation, or maintenance of
21 property held for the production of income, or in connection
22 with the determination, collection, or refund of any tax.

23 "(15) Any expense not exceeding \$1,000 actually
24 incurred during the taxable year in constructing on his or her
25 property a family radioactive fallout shelter, as approved and
26 certified by the State Department of Emergency Management, and
27 any amount not exceeding \$1,000 which he or she contributed

1 during the taxable year toward the construction of a community
2 radioactive fallout shelter.

3 "(16) A deduction from the taxpayer's adjusted gross
4 income for state income tax purposes of the total cost of
5 installation for conversion from gas or electricity to wood as
6 the primary energy source for heating their individual
7 domestic homes for the taxable year during which a conversion
8 was completed.

9 "(17) Alimony and separate maintenance payments, the
10 amount deductible to be the same as the amount deductible for
11 federal income tax purposes under 26 U.S.C. § 215 (relating to
12 alimony payments).

13 "(18) Moving expenses paid or incurred during the
14 taxable year as allowed under 26 U.S.C. § 217 (relating to
15 moving expenses). However, in applying 26 U.S.C. § 217, the
16 term "new principal place of work" means only places of work
17 located within the State of Alabama.

18 "(19) Any expense not exceeding \$35,000 actually
19 incurred during the taxable year in removing from his or her
20 property any architectural or transportation barriers to
21 handicapped persons with nonambulatory and semiambulatory
22 disabilities; provided, however, that any improvements
23 resulting from that expense shall not be eligible to be
24 capitalized for depreciation.

25 "(20) Notwithstanding subdivision (1), the deduction
26 for expenses of travel, entertainment, and meals shall be
27 determined in accordance with 26 U.S.C. § 274.

1 "(21) The deduction allowed by 26 U.S.C. § 179
2 (relating to expensing certain depreciable property), provided
3 that no deduction shall be allowed under subdivision (8) for
4 any amount allowed as a deduction under this subdivision.

5 "(22) The deduction allowed by 26 U.S.C. § 195
6 (relating to amortization of start-up expenditures), but in
7 the case of a nonresident, only if the principal place of
8 business of the business investigated, created, or acquired is
9 located in the State of Alabama.

10 "(23) The deduction allowed by subdivision (1), to
11 the extent that it consists of unreimbursed employee business
12 expenses, and the deduction allowed by subdivision (14) shall
13 be allowed only to the extent that the aggregate of the
14 deductions exceeds 2 percent of adjusted gross income.

15 "(24) The reasonable medical and legal expenses paid
16 or incurred by the taxpayer in connection with the adoption of
17 a minor. For purposes of this subdivision, medical expenses
18 shall include any medical and hospital expenses of the adoptee
19 and the adoptee's biological mother which are incident to the
20 adoptee's birth and subsequent medical care and which, in the
21 case of the adoptee, are paid or incurred before the petition
22 is granted.

23 "(25) The amount of any aid or assistance, whether
24 in the form of property, services, or monies, provided to the
25 State Industrial Development Authority pursuant to Section
26 41-10-44.8(d) in order to induce an approved company to
27 undertake a major project within the state.

1 "(26) The amount of premiums paid pursuant to a
2 qualifying insurance contract for qualified long-term care
3 coverage.

4 "(27) The amount deductible by the taxpayer in
5 accordance with 26 U.S.C. § 162(h).

6 "(28) The amount, up to five thousand dollars
7 (\$5,000) per annum, contributed subsequent to December 31,
8 2007, to the Alabama Prepaid Affordable College Tuition
9 Program or the Alabama College Education Savings Program as
10 defined in Chapter 33C of Title 16. If the taxpayer makes a
11 nonqualified withdrawal as defined by Section 529 of the
12 Internal Revenue Code (26 U.S.C. 529), the amount of the
13 nonqualified withdrawal, plus 10 percent of the amount
14 withdrawn, shall be added back to the income of the
15 contributing taxpayer in the year the nonqualified withdrawal
16 was distributed.

17 "(b) (1) In lieu of the deductions allowable to
18 individual taxpayers, as provided in subdivision (1) of
19 subsection (a) to the extent of unreimbursed employee business
20 expenses, and as provided in subdivisions (2), (3), (5), (6),
21 (10), (13), (14), (15), (16), (19), (22), and (26) of
22 subsection (a), the taxpayer may elect to take the optional
23 standard deduction of 20 percent of the adjusted gross income
24 or \$2,000, whichever is the lesser. Taxpayers filing jointly
25 as defined in Section 40-18-27 may elect to take the optional
26 standard deduction of 20 percent of the adjusted gross income
27 or \$4,000, whichever is the lesser.

1 "(2) For tax years beginning after December 31,
2 2006, the optional standard deduction shall be determined as
3 follows:

4 "a. The standard deduction for married taxpayers
5 filing jointly with adjusted gross income of \$20,000 or less
6 shall be \$7,500. For married taxpayers filing jointly with
7 adjusted gross income of greater than \$20,000, the standard
8 deduction shall be reduced by \$175 for each \$500 of adjusted
9 gross income in excess of \$20,000. Notwithstanding the
10 preceding sentence, the standard deduction shall not be less
11 ~~that~~ than \$4,000 for married taxpayers filing jointly.

12 "b. The standard deduction for married taxpayers
13 filing separate returns with adjusted gross income of \$10,000
14 or less shall be \$3,750. For married taxpayers filing separate
15 returns with adjusted gross income of greater than \$10,000,
16 the standard deduction shall be reduced by \$88 for each \$250
17 of adjusted gross income in excess of \$10,000. Notwithstanding
18 the preceding sentence, the standard deduction shall not be
19 less than \$2,000 for married taxpayers filing separate
20 returns.

21 "c. The standard deduction for head of family
22 taxpayers with adjusted gross income of \$20,000 or less shall
23 be \$4,700. For head of family taxpayers with adjusted gross
24 income of greater than \$20,000, the standard deduction shall
25 be reduced by \$135 for each \$500 of adjusted gross income in
26 excess of \$20,000. Notwithstanding the preceding sentence, the

1 standard deduction shall not be less than \$2,000 for head of
2 family taxpayers.

3 "d. The standard deduction for single taxpayers with
4 adjusted gross income of \$20,000 or less shall be \$2,500. For
5 single taxpayers with adjusted gross income of greater than
6 \$20,000, the standard deduction shall be reduced by \$25 for
7 each \$500 of adjusted gross income in excess of \$20,000.

8 Notwithstanding the preceding sentence, the standard deduction
9 shall not be less than \$2,000 for single taxpayers.

10 "(3) For tax years beginning after December 31, 2018,
11 the optional standard deduction shall be determined as
12 follows:

13 "a. The standard deduction for married taxpayers
14 filing jointly with adjusted gross income of less than \$23,000
15 shall be \$7,500. For married taxpayers filing jointly, the
16 standard deduction shall be reduced further by \$175 for each
17 \$500 of adjusted gross income in excess of \$23,000.

18 Notwithstanding the preceding sentence, the standard deduction
19 shall not be less than \$4,000 for married taxpayers filing
20 jointly.

21 "b. The standard deduction for married taxpayers
22 filing separate returns with adjusted gross income of less
23 than \$10,500 shall be \$3,750. For married taxpayers filing
24 separate returns, the standard deduction shall be reduced
25 further by \$88 for each \$250 of adjusted gross income in
26 excess of \$10,500. Notwithstanding the preceding sentence, the

1 standard deduction shall not be less than \$2,000 for married
2 taxpayers filing separate returns.

3 "c. The standard deduction for head of family
4 taxpayers with adjusted gross income of less than \$23,000
5 shall be \$4,700. For head of family taxpayers, the standard
6 deduction shall be reduced further by \$135 for each \$500 of
7 adjusted gross income in excess of \$23,000. Notwithstanding
8 the preceding sentence, the standard deduction shall not be
9 less than \$2,000 for head of family taxpayers.

10 "d. The standard deduction for single taxpayers with
11 adjusted gross income of less than \$23,000 shall be \$2,500.
12 For single taxpayers, the standard deduction shall be reduced
13 further by \$25 for each \$500 of adjusted gross income in
14 excess of \$23,000. Notwithstanding the preceding sentence, the
15 standard deduction shall not be less than \$2,000 for single
16 taxpayers.

17 "(c) A deduction is allowable for the amount of
18 federal income tax paid or accrued within the taxable year. In
19 the case of a nonresident taxpayer, the amount of federal
20 income tax deductible to Alabama shall be determined by the
21 ratio that the amount of adjusted gross income received from
22 sources within the State of Alabama bears to the amount of
23 adjusted gross income received from sources within and outside
24 the State of Alabama.

25 "(d) If separate returns are filed by husband and
26 wife and one spouse elects to claim the optional standard
27 deduction, the other spouse must also claim the optional

1 standard deduction, unless, for the tax returns filed for the
2 2014 and subsequent tax years, the spouses have lived apart
3 for the entire year. In this case, each spouse may claim
4 either the optional standard deduction or itemized deductions.
5 Neither spouse may claim a deduction for expenses paid by the
6 other spouse.

7 "(e) In the case of a nonresident individual:

8 "(1) The deductions allowed in subdivisions (1),
9 (2), (3), (4), (5), (7), (8), (9), (11), (12), (19), (21),
10 (23), and (25) of subsection (a) shall be allowed only to the
11 extent that they are paid or incurred in carrying on a trade
12 or business within the State of Alabama and the deduction
13 allowed by Section 40-18-15.2 shall be allowed only to the
14 extent it arose from a trade or business carried on in
15 Alabama.

16 "(2) The deductions allowed by subdivisions (2),
17 (3), (5), (8), (9), (14), and (19) of subsection (a) shall be
18 allowed only to the extent arising from property located in
19 Alabama or transactions producing income that is subject to
20 tax in the State of Alabama.

21 "(3) The amount of the deductions allowed by
22 subdivisions (2), (3), (6), (10), (13), (15), (16), (17),
23 (19), (24), and (26) of subsection (a) (and not allowed by
24 subdivisions (1) or (2) of this subsection), or by subsection
25 (b) if the taxpayer elects the standard deduction, shall be
26 limited to the amount determined by multiplying the total of
27 such deductions by a fraction, the numerator of which is the

1 taxpayer's adjusted gross income determined using the rules
2 provided in subdivisions (1) and (2) of this subsection and
3 the denominator of which is the taxpayer's adjusted gross
4 income determined under Section 40-18-14.2. The deduction
5 allowed in subdivision (17) of subsection (a) shall not be
6 subtracted in calculating either the numerator or denominator
7 in the previous sentence.

8 "(f) Nothing in this section shall allow any item to
9 be deducted more than once."

10 "§40-18-19.

11 "(a) The following exemptions from income taxation
12 shall be allowed to every individual resident taxpayer:

13 "(1) Retirement allowances, pensions and annuities,
14 or optional allowances, approved by the Board of Control of
15 the Teachers' Retirement System of Alabama, which exempt
16 status is set out in Section 16-25-23.

17 "(2) Retirement allowances, pensions and annuities
18 or optional allowances, approved by the Board of Control of
19 the Employees' Retirement System of Alabama, which exempt
20 status is set out in Section 36-27-28.

21 "(3) The first eight thousand dollars (\$8,000) of
22 any retirement compensation, retirement allowances, pensions
23 and annuities, or optional allowances, received by any
24 eligible firefighter, as defined in Sections 36-32-1 and
25 36-32-2, or his or her designated beneficiary, from any
26 firefighting agency established in the State of Alabama, but
27 only if such retirement compensation, retirement allowances,

1 pensions and annuities, or optional allowances as are awarded
2 as a result of fire protection services rendered. This
3 subdivision shall become effective for the taxable years
4 beginning January 1, 1987, and thereafter following its
5 passage and approval by the Governor, or upon its otherwise
6 becoming a law; provided, that for the taxable years beginning
7 on or after January 1, 1991, all of the pension and retirement
8 payments shall be exempt from taxation.

9 "(4) The first eight thousand dollars (\$8,000) of
10 any retirement compensation, retirement allowances, pensions
11 and annuities, or optional allowances received by any eligible
12 peace officer, as defined in subsection (11) of Section
13 36-21-60, or his or her designated beneficiary, from any
14 police retirement system established in the State of Alabama,
15 but only if the retirement compensation, retirement
16 allowances, pensions and annuities, or optional allowances are
17 awarded as a result of police services rendered. This
18 subdivision shall become effective for taxable years beginning
19 January 1, 1984, and thereafter; provided, that for the
20 taxable years beginning on or after January 1, 1991, all of
21 the pension and retirement payments shall be exempt from
22 taxation.

23 "(5) Income received as annuities under the United
24 States Retirement System from the United States Government
25 Civil Service Retirement and Disability Fund including income
26 received from the Tennessee Valley Authority's pension system,
27 income received as annuities under the United States Foreign

1 Service Retirement and Disability Fund or income received from
2 any other United States government retirement and disability
3 fund.

4 "(6) Beginning January 1, 1991, all payments made on
5 or after such date to a retiree or his designated beneficiary
6 under a "defined benefit plan," as defined under Section
7 414(j) of the Internal Revenue Code of 1986, as amended from
8 time to time, to the extent such payment would be taxable for
9 federal income tax purposes.

10 "(7) Net income realized by individuals and
11 partnerships from time to time in the business of conducting a
12 financial business employing moneyed capital coming into
13 competition with the business of national banks, but only if
14 such individuals and partnerships are subject to an excise tax
15 imposed by this state on or with respect to such income.

16 "(8) In the case of a single person or a married
17 person not living with husband or wife, a personal exemption
18 of one thousand five hundred dollars (\$1,500) or, in the case
19 of a head of a family or a married person living with husband
20 or wife, a personal exemption of three thousand dollars
21 (\$3,000), but a husband and wife living together shall receive
22 only one personal exemption of three thousand dollars (\$3,000)
23 against their aggregate income, and in case they make separate
24 returns each must claim a personal exemption of one thousand
25 five hundred dollars (\$1,500).

26 "(9) a. Three hundred dollars (\$300) for each
27 person, other than husband or wife, dependent upon the

1 taxpayer, and over half of whose support, for the calendar
2 year in which the taxable year for the taxpayer begins, was
3 received from the taxpayer.

4 "b. For tax years beginning after December 31, 2006,
5 for taxpayers with adjusted gross income equal to or less than
6 \$20,000, one thousand dollars for each person other than
7 husband or wife, dependent upon the taxpayer, and over half of
8 whose support, for the calendar year in which the taxable year
9 for the taxpayer begins, was received from the taxpayer.

10 "c. For tax years beginning after December 31, 2006,
11 for taxpayers with adjusted gross income in excess of \$20,000
12 and equal to or less than \$100,000, five hundred dollars for
13 each person other than husband and wife, dependent upon the
14 taxpayer, and over half of whose support, for the calendar
15 year in which the taxable year for the taxpayer begins, was
16 received from the taxpayer.

17 "For the purposes of this section, "dependent" shall
18 mean: A son or daughter of the taxpayer or a descendant of
19 either; a stepson or stepdaughter of the taxpayer; a brother,
20 sister, stepbrother, or stepsister of the taxpayer; the father
21 or mother of the taxpayer or an ancestor of either; a
22 stepfather or stepmother of the taxpayer; a son or daughter of
23 a brother or sister of the taxpayer; a brother or sister of
24 the father or mother of the taxpayer; a son-in-law,
25 daughter-in-law, father-in-law, mother-in-law, brother-in-law,
26 or sister-in-law of the taxpayer. As used in this paragraph
27 the terms "brother" and "sister" include a brother or sister

1 by the half blood. For the purpose of determining whether any
2 of the foregoing relationships exist, a legally adopted child
3 of a person shall be considered a child of such a person by
4 blood.

5 "(10) Beginning January 1, 1998, all income,
6 interest, dividends, gains, or benefits of any kind received
7 from savings accounts or prepaid tuition contracts
8 administered under Title 16, Chapter 33C, are exempt from all
9 income taxation by the state and by all of its political
10 subdivisions to the extent that the amounts remain on deposit
11 in the PACT Trust Fund or the ACES Trust Fund, or are used to
12 pay the designated beneficiary's qualified higher education
13 expenses as defined in Section 529 of the Internal Revenue
14 Code of 1986, as amended, or are refunded under such terms as
15 would not carry a penalty under Section 529 of the Internal
16 Revenue Code of 1986, as amended.

17 "(11) Beginning January 1, 2016, all income,
18 interest, dividends, gains or benefits of any kind received
19 from ABLE savings accounts administered under Title 16,
20 Chapter 33C, are exempt from all income taxation by the state
21 and by all of its political subdivisions to the extent that
22 the amounts remain on deposit in the ABLE Trust Fund, or are
23 used to pay the designated beneficiary's qualified disability
24 expenses as defined in Section 529A of the Internal Revenue
25 Code of 1986, as amended, or are refunded under such terms as
26 would not carry a penalty under Section 529A of the Internal

1 Revenue Code of 1986, as amended, or other applicable federal
2 law.

3 "(12) Beginning January 1, 2018, amounts received by
4 an individual from sources within a foreign country or
5 countries which constitute housing allowance, and earned
6 income attributable to services performed by such individual
7 received during the tax period are exempt from all income
8 taxation by the state and by all of its political subdivisions
9 to the extent such income is exempt from federal income tax
10 pursuant to 26 U.S.C Section 911.

11 "(b) Of the following personal exemptions allowed
12 resident taxpayers, each nonresident individual taxpayer shall
13 be allowed that proportion thereof that the adjusted gross
14 income received by said nonresident individual taxpayer from
15 sources within the State of Alabama bears to his or her
16 adjusted gross income received from sources within and without
17 the State of Alabama: In the case of a single person or a
18 married person not living with husband or wife, a personal
19 exemption of one thousand five hundred dollars (\$1,500) or, in
20 the case of a head of a family or a married person living with
21 husband or wife, a personal exemption of three thousand
22 dollars (\$3,000), a husband and wife living together shall
23 receive but one personal exemption of three thousand dollars
24 (\$3,000) against their aggregate income; and, in case they
25 make separate returns, each must claim a personal exemption of
26 one thousand five hundred dollars (\$1,500); and the amount in
27 subdivision (9) of subsection (a) for each person, other than

1 husband or wife, dependent upon and receiving his chief
2 support from the taxpayer."

3 Section 2. All laws or parts of laws which conflict
4 with this act are repealed.

5 Section 3. This act shall become effective
6 immediately following its passage and approval by the
7 Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate committee on Finance and Taxation Education	09-JAN-18
Read for the second time and placed on the calendar.....	23-JAN-18
Read for the first time.....	09-JAN-18
Read for the third time and passed as amended	25-JAN-18

Yeas 28
Nays 0

Patrick Harris,
Secretary.