

1 SB76
2 188171-4
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

1 SB76

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4 ENROLLED, An Act,

5 To amend Sections 40-18-15 and 40-18-19, Code of
6 Alabama 1975, to expand the adjusted gross income range
7 allowable for a maximum standard deduction; and to exempt
8 certain foreign income from income taxes to the extent such
9 income is exempt from federal income tax.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

13 "§40-18-15.

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

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

22 "(2) Interest paid or accrued within the taxable
23 year on indebtedness, limited to the amount allowable as an
24 interest deduction for federal income tax purposes in the

1 corresponding tax year or period pursuant to the provisions of
2 26 U.S.C. §§ 163, 264, and 265.

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

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

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

11 "c. State and local, and foreign, real property
12 taxes.

13 "d. State and local personal property taxes.

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

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

20 "g. In addition, there shall be allowed as a
21 deduction, state and local, and foreign taxes, except income
22 taxes, and taxes imposed by authority of the United States or
23 any possession of the United States, which are paid or accrued
24 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

1 U.S.C. § 165 shall be applied with regard only to the
2 taxpayer's Alabama adjusted gross income. No loss shall be
3 allowed if at the time of filing the return, the loss has been
4 claimed on a federal estate tax return.

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

9 "(8) A reasonable allowance for the exhaustion, wear
10 and tear of property from which any income is derived,
11 including a reasonable allowance for obsolescence, in
12 accordance with 26 U.S.C. §§ 167 and 168, and an allowance for
13 the amortization of intangibles determined in accordance with
14 26 U.S.C. § 197.

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

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

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

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

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

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

1 "(15) Any expense not exceeding \$1,000 actually
2 incurred during the taxable year in constructing on his or her
3 property a family radioactive fallout shelter, as approved and
4 certified by the State Department of Emergency Management, and
5 any amount not exceeding \$1,000 which he or she contributed
6 during the taxable year toward the construction of a community
7 radioactive fallout shelter.

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

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

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

23 "(19) Any expense not exceeding \$35,000 actually
24 incurred during the taxable year in removing from his or her
25 property any architectural or transportation barriers to

1 handicapped persons with nonambulatory and semiambulatory
2 disabilities; provided, however, that any improvements
3 resulting from that expense shall not be eligible to be
4 capitalized for depreciation.

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

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

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

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

22 "(24) The reasonable medical and legal expenses paid
23 or incurred by the taxpayer in connection with the adoption of
24 a minor. For purposes of this subdivision, medical expenses
25 shall include any medical and hospital expenses of the adoptee

1 and the adoptee's biological mother which are incident to the
2 adoptee's birth and subsequent medical care and which, in the
3 case of the adoptee, are paid or incurred before the petition
4 is granted.

5 "(25) The amount of any aid or assistance, whether
6 in the form of property, services, or monies, provided to the
7 State Industrial Development Authority pursuant to Section
8 41-10-44.8(d) in order to induce an approved company to
9 undertake a major project within the state.

10 "(26) The amount of premiums paid pursuant to a
11 qualifying insurance contract for qualified long-term care
12 coverage.

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

15 "(28) The amount, up to five thousand dollars
16 (\$5,000) per annum, contributed subsequent to December 31,
17 2007, to the Alabama Prepaid Affordable College Tuition
18 Program or the Alabama College Education Savings Program as
19 defined in Chapter 33C of Title 16. If the taxpayer makes a
20 nonqualified withdrawal as defined by Section 529 of the
21 Internal Revenue Code (26 U.S.C. 529), the amount of the
22 nonqualified withdrawal, plus 10 percent of the amount
23 withdrawn, shall be added back to the income of the
24 contributing taxpayer in the year the nonqualified withdrawal
25 was distributed.

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

12 "(2) For tax years beginning after December 31,
13 2006, the optional standard deduction shall be determined as
14 follows:

15 "a. The standard deduction for married taxpayers
16 filing jointly with adjusted gross income of \$20,000 or less
17 shall be \$7,500. For married taxpayers filing jointly with
18 adjusted gross income of greater than \$20,000, the standard
19 deduction shall be reduced by \$175 for each \$500 of adjusted
20 gross income in excess of \$20,000. Notwithstanding the
21 preceding sentence, the standard deduction shall not be less
22 ~~that~~ than \$4,000 for married taxpayers filing jointly.

23 "b. The standard deduction for married taxpayers
24 filing separate returns with adjusted gross income of \$10,000
25 or less shall be \$3,750. For married taxpayers filing separate

1 returns with adjusted gross income of greater than \$10,000,
2 the standard deduction shall be reduced by \$88 for each \$250
3 of adjusted gross income in excess of \$10,000. Notwithstanding
4 the preceding sentence, the standard deduction shall not be
5 less than \$2,000 for married taxpayers filing separate
6 returns.

7 "c. The standard deduction for head of family
8 taxpayers with adjusted gross income of \$20,000 or less shall
9 be \$4,700. For head of family taxpayers with adjusted gross
10 income of greater than \$20,000, the standard deduction shall
11 be reduced by \$135 for each \$500 of adjusted gross income in
12 excess of \$20,000. Notwithstanding the preceding sentence, the
13 standard deduction shall not be less than \$2,000 for head of
14 family taxpayers.

15 "d. The standard deduction for single taxpayers with
16 adjusted gross income of \$20,000 or less shall be \$2,500. For
17 single taxpayers with adjusted gross income of greater than
18 \$20,000, the standard deduction shall be reduced by \$25 for
19 each \$500 of adjusted gross income in excess of \$20,000.
20 Notwithstanding the preceding sentence, the standard deduction
21 shall not be less than \$2,000 for single taxpayers.

22 "(3) For tax years beginning after December 31, 2018,
23 the optional standard deduction shall be determined as
24 follows:

1 "a. The standard deduction for married taxpayers
2 filing jointly with adjusted gross income of less than \$23,000
3 shall be \$7,500. For married taxpayers filing jointly, the
4 standard deduction shall be reduced further by \$175 for each
5 \$500 of adjusted gross income in excess of \$23,000.
6 Notwithstanding the preceding sentence, the standard deduction
7 shall not be less than \$4,000 for married taxpayers filing
8 jointly.

9 "b. The standard deduction for married taxpayers
10 filing separate returns with adjusted gross income of less
11 than \$10,500 shall be \$3,750. For married taxpayers filing
12 separate returns, the standard deduction shall be reduced
13 further by \$88 for each \$250 of adjusted gross income in
14 excess of \$10,500. Notwithstanding the preceding sentence, the
15 standard deduction shall not be less than \$2,000 for married
16 taxpayers filing separate returns.

17 "c. The standard deduction for head of family
18 taxpayers with adjusted gross income of less than \$23,000
19 shall be \$4,700. For head of family taxpayers, the standard
20 deduction shall be reduced further by \$135 for each \$500 of
21 adjusted gross income in excess of \$23,000. Notwithstanding
22 the preceding sentence, the standard deduction shall not be
23 less than \$2,000 for head of family taxpayers.

24 "d. The standard deduction for single taxpayers with
25 adjusted gross income of less than \$23,000 shall be \$2,500.

1 For single taxpayers, the standard deduction shall be reduced
2 further by \$25 for each \$500 of adjusted gross income in
3 excess of \$23,000. Notwithstanding the preceding sentence, the
4 standard deduction shall not be less than \$2,000 for single
5 taxpayers.

6 "(c) A deduction is allowable for the amount of
7 federal income tax paid or accrued within the taxable year. In
8 the case of a nonresident taxpayer, the amount of federal
9 income tax deductible to Alabama shall be determined by the
10 ratio that the amount of adjusted gross income received from
11 sources within the State of Alabama bears to the amount of
12 adjusted gross income received from sources within and outside
13 the State of Alabama.

14 "(d) If separate returns are filed by husband and
15 wife and one spouse elects to claim the optional standard
16 deduction, the other spouse must also claim the optional
17 standard deduction, unless, for the tax returns filed for the
18 2014 and subsequent tax years, the spouses have lived apart
19 for the entire year. In this case, each spouse may claim
20 either the optional standard deduction or itemized deductions.
21 Neither spouse may claim a deduction for expenses paid by the
22 other spouse.

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

24 "(1) The deductions allowed in subdivisions (1),
25 (2), (3), (4), (5), (7), (8), (9), (11), (12), (19), (21),

1 (23), and (25) of subsection (a) shall be allowed only to the
2 extent that they are paid or incurred in carrying on a trade
3 or business within the State of Alabama and the deduction
4 allowed by Section 40-18-15.2 shall be allowed only to the
5 extent it arose from a trade or business carried on in
6 Alabama.

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

12 "(3) The amount of the deductions allowed by
13 subdivisions (2), (3), (6), (10), (13), (15), (16), (17),
14 (19), (24), and (26) of subsection (a) (and not allowed by
15 subdivisions (1) or (2) of this subsection), or by subsection
16 (b) if the taxpayer elects the standard deduction, shall be
17 limited to the amount determined by multiplying the total of
18 such deductions by a fraction, the numerator of which is the
19 taxpayer's adjusted gross income determined using the rules
20 provided in subdivisions (1) and (2) of this subsection and
21 the denominator of which is the taxpayer's adjusted gross
22 income determined under Section 40-18-14.2. The deduction
23 allowed in subdivision (17) of subsection (a) shall not be
24 subtracted in calculating either the numerator or denominator
25 in the previous sentence.

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

3 "§40-18-19.

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

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

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

14 "(3) The first eight thousand dollars (\$8,000) of
15 any retirement compensation, retirement allowances, pensions
16 and annuities, or optional allowances, received by any
17 eligible firefighter, as defined in Sections 36-32-1 and
18 36-32-2, or his or her designated beneficiary, from any
19 firefighting agency established in the State of Alabama, but
20 only if such retirement compensation, retirement allowances,
21 pensions and annuities, or optional allowances as are awarded
22 as a result of fire protection services rendered. This
23 subdivision shall become effective for the taxable years
24 beginning January 1, 1987, and thereafter following its
25 passage and approval by the Governor, or upon its otherwise

1 becoming a law; provided, that for the taxable years beginning
2 on or after January 1, 1991, all of the pension and retirement
3 payments shall be exempt from taxation.

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

18 "(5) Income received as annuities under the United
19 States Retirement System from the United States Government
20 Civil Service Retirement and Disability Fund including income
21 received from the Tennessee Valley Authority's pension system,
22 income received as annuities under the United States Foreign
23 Service Retirement and Disability Fund or income received from
24 any other United States government retirement and disability
25 fund.

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

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

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

23 "(9) a. Three hundred dollars (\$300) for each
24 person, other than husband or wife, dependent upon the
25 taxpayer, and over half of whose support, for the calendar

1 year in which the taxable year for the taxpayer begins, was
2 received from the taxpayer.

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

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

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

1 the terms "brother" and "sister" include a brother or sister
2 by the half blood. For the purpose of determining whether any
3 of the foregoing relationships exist, a legally adopted child
4 of a person shall be considered a child of such a person by
5 blood.

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

18 "(11) Beginning January 1, 2016, all income,
19 interest, dividends, gains or benefits of any kind received
20 from ABLE savings accounts administered under Title 16,
21 Chapter 33C, are exempt from all income taxation by the state
22 and by all of its political subdivisions to the extent that
23 the amounts remain on deposit in the ABLE Trust Fund, or are
24 used to pay the designated beneficiary's qualified disability
25 expenses as defined in Section 529A of the Internal Revenue

1 Code of 1986, as amended, or are refunded under such terms as
2 would not carry a penalty under Section 529A of the Internal
3 Revenue Code of 1986, as amended, or other applicable federal
4 law.

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

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

1 (\$3,000) against their aggregate income; and, in case they
2 make separate returns, each must claim a personal exemption of
3 one thousand five hundred dollars (\$1,500); and the amount in
4 subdivision (9) of subsection (a) for each person, other than
5 husband or wife, dependent upon and receiving his chief
6 support from the taxpayer."

7 Section 2. All laws or parts of laws which conflict
8 with this act are repealed.

9 Section 3. This act shall become effective
10 immediately following its passage and approval by the
11 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB76
Senate 25-JAN-18
I hereby certify that the within Act originated in and passed
the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives
Passed: 08-MAR-18

By: Senator Marsh