

ASSEMBLY BILL NO. 447—ASSEMBLYWOMAN KIRKPATRICK

MARCH 21, 2011

Referred to Committee on Taxation

SUMMARY—Revises the provisions governing certain partial property tax abatements for businesses in this State. (BDR 32-519)

FISCAL NOTE: Effect on Local Government: No. Effect on the State: No.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to tax abatements; revising the provisions governing certain partial property tax abatements for certain businesses in this State; repealing certain provisions governing partial property tax abatements for businesses using recycled material; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law provides a partial abatement of property taxes for a business that  
2 meets certain requirements for investment in the county in which the business is  
3 located and which pays at least the average statewide or countywide hourly wage to  
4 its employees. (NRS 361.0687) In addition, existing law provides a partial  
5 abatement of property taxes for a business that meets those requirements and also is  
6 found to have as a primary purpose the conservation of energy or the substitution of  
7 other sources of energy for fossil sources of energy. (NRS 701A.210) This bill  
8 abolishes these systems and establishes new provisions for granting abatements to  
9 certain businesses in this State.

10 **Section 2** of this bill sets forth the percentage of abatement a business is  
11 eligible for and the duration such abatement may last based upon the number of  
12 employees the business has and the average wage the business pays its employees.  
13 The more employees a business has and the more the business pays them, the  
14 higher the percentage of its abatement and the longer the duration of the abatement.

15 **Section 3** of this bill establishes the additional qualifications a business must meet  
16 to be eligible for an abatement: (1) only certain industries are eligible for the  
17 abatement; (2) at least 50 percent of the product of the business must be exported  
18 out of this State; and (3) if the business is a new business its owner or manager  
19 must demonstrate relevant management experience to the Commission on  
20 Economic Development or complete a training course approved by the  
21 Commission. The industries which are eligible for the abatement, pursuant to



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22 **section 3**, are manufacturing, information processing, mineral processing, logistics,  
23 technology, and research and development.

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THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1       **Section 1.** NRS 360.750 is hereby amended to read as follows:  
2       360.750 1. A person who intends to locate or expand a  
3 business in this State may apply to the Commission on Economic  
4 Development for a partial abatement of one or more of the taxes  
5 imposed on the new or expanded business pursuant to chapter 361,  
6 363B or 374 of NRS.  
7       2. The Commission on Economic Development shall approve  
8 an application for a partial abatement if the Commission makes the  
9 following determinations:  
10      (a) The business is consistent with:  
11          (1) The State Plan for Industrial Development and  
12 Diversification that is developed by the Commission pursuant to  
13 NRS 231.067; and  
14          (2) Any guidelines adopted pursuant to the State Plan.  
15      (b) The applicant has executed an agreement with the  
16 Commission which must:  
17          (1) Comply with the requirements of NRS 360.755;  
18          (2) State that the business will, after the date on which a  
19 certificate of eligibility for the abatement is issued pursuant to  
20 subsection 4, continue in operation in this State for a period  
21 specified by the Commission, which must be at least 5 years, and  
22 will continue to meet the eligibility requirements set forth in this  
23 subsection; and  
24          (3) Bind the successors in interest of the business for the  
25 specified period.  
26      (c) The business is registered pursuant to the laws of this State  
27 or the applicant commits to obtain a valid business license and all  
28 other permits required by the county, city or town in which the  
29 business operates.  
30      (d) Except as otherwise provided in NRS 361.0687, if the  
31 business is a new business in a county whose population is 100,000  
32 or more or a city whose population is 60,000 or more, the business  
33 meets at least two of the following requirements:  
34          (1) The business will have 75 or more full-time employees  
35 on the payroll of the business by the fourth quarter that it is in  
36 operation.  
37          (2) Establishing the business will require the business to  
38 make a capital investment of at least \$1,000,000 in this State.



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1 (3) The average hourly wage that will be paid by the new  
2 business to its employees in this State is at least 100 percent of the  
3 average statewide hourly wage as established by the Employment  
4 Security Division of the Department of Employment, Training and  
5 Rehabilitation on July 1 of each fiscal year and:

6 (I) The business will provide a health insurance plan for  
7 all employees that includes an option for health insurance coverage  
8 for dependents of the employees; and

9 (II) The cost to the business for the benefits the business  
10 provides to its employees in this State will meet the minimum  
11 requirements for benefits established by the Commission by  
12 regulation pursuant to subsection 8.

13 (e) Except as otherwise provided in NRS 361.0687, if the  
14 business is a new business in a county whose population is less than  
15 100,000 or a city whose population is less than 60,000, the business  
16 meets at least two of the following requirements:

17 (1) The business will have 15 or more full-time employees  
18 on the payroll of the business by the fourth quarter that it is in  
19 operation.

20 (2) Establishing the business will require the business to  
21 make a capital investment of at least \$250,000 in this State.

22 (3) The average hourly wage that will be paid by the new  
23 business to its employees in this State is at least 100 percent of the  
24 average statewide hourly wage or the average countywide hourly  
25 wage, whichever is less, as established by the Employment Security  
26 Division of the Department of Employment, Training and  
27 Rehabilitation on July 1 of each fiscal year and:

28 (I) The business will provide a health insurance plan for  
29 all employees that includes an option for health insurance coverage  
30 for dependents of the employees; and

31 (II) The cost to the business for the benefits the business  
32 provides to its employees in this State will meet the minimum  
33 requirements for benefits established by the Commission by  
34 regulation pursuant to subsection 8.

35 (f) If the business is an existing business, the business meets at  
36 least two of the following requirements:

37 (1) The business will increase the number of employees on  
38 its payroll by 10 percent more than it employed in the immediately  
39 preceding fiscal year or by six employees, whichever is greater.

40 (2) The business will expand by making a capital investment  
41 in this State in an amount equal to at least 20 percent of the value of  
42 the tangible property possessed by the business in the immediately  
43 preceding fiscal year. The determination of the value of the tangible  
44 property possessed by the business in the immediately preceding  
45 fiscal year must be made by the:



1 (I) County assessor of the county in which the business  
2 will expand, if the business is locally assessed; or

3 (II) Department, if the business is centrally assessed.

4 (3) The ~~average hourly wage that will be paid by the~~  
5 ~~existing business to its new employees in this State is at least the~~  
6 ~~amount of the average hourly wage required to be paid by~~  
7 ~~businesses pursuant to subparagraph (2) of either paragraph (a) or~~  
8 ~~(b) of subsection 2 of NRS 361.0687, whichever is applicable, and:~~

9 ~~(I) The~~ business will provide a health insurance plan for  
10 all new employees that includes an option for health insurance  
11 coverage for dependents of the employees ~~;~~ and

12 ~~(II) The~~, and the cost to the business for the benefits the  
13 business provides to its new employees in this State will meet the  
14 minimum requirements for benefits established by the Commission  
15 by regulation pursuant to subsection 8.

16 (g) In lieu of meeting the requirements of paragraph (d), (e) or  
17 (f), if the business furthers the development and refinement of  
18 intellectual property, a patent or a copyright into a commercial  
19 product, the business meets at least two of the following  
20 requirements:

21 (1) The business will have 10 or more full-time employees  
22 on the payroll of the business by the fourth quarter that it is in  
23 operation.

24 (2) Establishing the business will require the business to  
25 make a capital investment of at least \$500,000 in this State.

26 (3) The ~~average hourly wage that will be paid by the new~~  
27 ~~business to its employees in this State is at least the amount of the~~  
28 ~~average hourly wage required to be paid by businesses pursuant to~~  
29 ~~subparagraph (2) of either paragraph (a) or (b) of subsection 2 of~~  
30 ~~NRS 361.0687, whichever is applicable, and:~~

31 ~~(I) The~~ business will provide a health insurance plan for  
32 all employees that includes an option for health insurance coverage  
33 for dependents of the employees ~~;~~ and

34 ~~(II) The~~ and the cost to the business for the benefits the  
35 business provides to its employees in this State will meet with  
36 minimum requirements established by the Commission by  
37 regulation pursuant to subsection 8.

38 3. Notwithstanding the provisions of subsection 2, the  
39 Commission on Economic Development:

40 (a) Shall not consider an application for a partial abatement  
41 unless the Commission has requested a letter of acknowledgment of  
42 the request for the abatement from any affected county, school  
43 district, city or town.

44 (b) May, if the Commission determines that such action is  
45 necessary:



1 (1) Approve an application for a partial abatement by a  
2 business that does not meet the requirements set forth in paragraph  
3 (d), (e), (f) or (g) of subsection 2;

4 (2) Make the requirements set forth in paragraph (d), (e), (f)  
5 or (g) of subsection 2 more stringent; or

6 (3) Add additional requirements that a business must meet to  
7 qualify for a partial abatement.

8 4. If the Commission on Economic Development approves an  
9 application for a partial abatement, the Commission shall  
10 immediately forward a certificate of eligibility for the abatement to:

11 (a) The Department;

12 (b) The Nevada Tax Commission; and

13 (c) If the partial abatement is from the property tax imposed  
14 pursuant to chapter 361 of NRS, the county treasurer.

15 5. An applicant for a partial abatement pursuant to this section  
16 or an existing business whose partial abatement is in effect shall,  
17 upon the request of the Executive Director of the Commission on  
18 Economic Development, furnish the Executive Director with copies  
19 of all records necessary to verify that the applicant meets the  
20 requirements of subsection 2.

21 6. If a business whose partial abatement has been approved  
22 pursuant to this section and is in effect ceases:

23 (a) To meet the requirements set forth in subsection 2; or

24 (b) Operation before the time specified in the agreement  
25 described in paragraph (b) of subsection 2,

26 ↪ the business shall repay to the Department or, if the partial  
27 abatement was from the property tax imposed pursuant to chapter  
28 361 of NRS, to the county treasurer, the amount of the exemption  
29 that was allowed pursuant to this section before the failure of the  
30 business to comply unless the Nevada Tax Commission determines  
31 that the business has substantially complied with the requirements of  
32 this section. Except as otherwise provided in NRS 360.232 and  
33 360.320, the business shall, in addition to the amount of the  
34 exemption required to be paid pursuant to this subsection, pay  
35 interest on the amount due at the rate most recently established  
36 pursuant to NRS 99.040 for each month, or portion thereof, from the  
37 last day of the month following the period for which the payment  
38 would have been made had the partial abatement not been approved  
39 until the date of payment of the tax.

40 7. A county treasurer:

41 (a) Shall deposit any money that he or she receives pursuant to  
42 subsection 6 in one or more of the funds established by a local  
43 government of the county pursuant to NRS 354.6113 or 354.6115;  
44 and



1 (b) May use the money deposited pursuant to paragraph (a) only  
2 for the purposes authorized by NRS 354.6113 and 354.6115.

3 8. The Commission on Economic Development:

4 (a) Shall adopt regulations relating to the minimum level of  
5 benefits that a business must provide to its employees if the business  
6 is going to use benefits paid to employees as a basis to qualify for a  
7 partial abatement; and

8 (b) May adopt such other regulations as the Commission on  
9 Economic Development determines to be necessary to carry out the  
10 provisions of this section and NRS 360.755.

11 9. The Nevada Tax Commission:

12 (a) Shall adopt regulations regarding:

13 (1) The capital investment that a new business must make to  
14 meet the requirement set forth in paragraph (d), (e) or (g) of  
15 subsection 2; and

16 (2) Any security that a business is required to post to qualify  
17 for a partial abatement pursuant to this section.

18 (b) May adopt such other regulations as the Nevada Tax  
19 Commission determines to be necessary to carry out the provisions  
20 of this section and NRS 360.755.

21 10. An applicant for an abatement who is aggrieved by a final  
22 decision of the Commission on Economic Development may  
23 petition for judicial review in the manner provided in chapter 233B  
24 of NRS.

25 **Sec. 2.** Chapter 361 of NRS is hereby amended by adding  
26 thereto a new section to read as follows:

27 *In addition to the requirements set forth in NRS 361.0687:*

28 *1. A business that has at least 10 but not more than 20*  
29 *employees which pays its employees an average wage of:*

30 *(a) Less than \$15 per hour is eligible for a duration of 1 year*  
31 *for a 5 percent abatement of the taxes on personal property*  
32 *payable by the business each year pursuant to this chapter.*

33 *(b) At least \$15 but less than \$25 per hour is eligible for a*  
34 *duration of 3 years for a 10 percent abatement of the taxes on*  
35 *personal property payable by the business each year pursuant to*  
36 *this chapter.*

37 *(c) At least \$25 but less than \$40 per hour is eligible for a*  
38 *duration of 5 years for a 20 percent abatement of the taxes on*  
39 *personal property payable by the business each year pursuant to*  
40 *this chapter.*

41 *(d) At least \$40 per hour is eligible for a duration of 8 years*  
42 *for a 30 percent abatement of the taxes on personal property*  
43 *payable by the business each year pursuant to this chapter.*

44 *2. A business that has at least 21 but not more than 40*  
45 *employees which pays its employees an average wage of:*



1 (a) *Less than \$15 per hour is eligible for a duration of 1 year*  
2 *for a 10 percent abatement of the taxes on personal property*  
3 *payable by the business each year pursuant to this chapter.*

4 (b) *At least \$15 but less than \$25 per hour is eligible for a*  
5 *duration of 5 years for a 15 percent abatement of the taxes on*  
6 *personal property payable by the business each year pursuant to*  
7 *this chapter.*

8 (c) *At least \$25 but less than \$40 per hour is eligible for a*  
9 *duration of 5 years for a 20 percent abatement of the taxes on*  
10 *personal property payable by the business each year pursuant to*  
11 *this chapter.*

12 (d) *At least \$40 per hour is eligible for a duration of 8 years*  
13 *for a 30 percent abatement of the taxes on personal property*  
14 *payable by the business each year pursuant to this chapter.*

15 3. *A business that has at least 41 but not more than 60*  
16 *employees which pays its employees an average wage of:*

17 (a) *Less than \$15 per hour is eligible for a duration of 2 years*  
18 *for a 10 percent abatement of the taxes on personal property*  
19 *payable by the business each year pursuant to this chapter.*

20 (b) *At least \$15 but less than \$25 per hour is eligible for a*  
21 *duration of 5 years for a 20 percent abatement of the taxes on*  
22 *personal property payable by the business each year pursuant to*  
23 *this chapter.*

24 (c) *At least \$25 but less than \$40 per hour is eligible for a*  
25 *duration of 8 years for a 25 percent abatement of the taxes on*  
26 *personal property payable by the business each year pursuant to*  
27 *this chapter.*

28 (d) *At least \$40 per hour is eligible for a duration of 12 years*  
29 *for a 40 percent abatement of the taxes on personal property*  
30 *payable by the business each year pursuant to this chapter.*

31 4. *A business that has at least 61 but not more than 75*  
32 *employees which pays its employees an average wage of:*

33 (a) *Less than \$15 per hour is eligible for a duration of 2 years*  
34 *for a 15 percent abatement of the taxes on personal property*  
35 *payable by the business each year pursuant to this chapter.*

36 (b) *At least \$15 but less than \$25 per hour is eligible for a*  
37 *duration of 8 years for a 20 percent abatement of the taxes on*  
38 *personal property payable by the business each year pursuant to*  
39 *this chapter.*

40 (c) *At least \$25 but not more than \$40 per hour is eligible for a*  
41 *duration of 10 years for a 25 percent abatement of the taxes on*  
42 *personal property payable by the business each year pursuant to*  
43 *this chapter.*



1 (d) *At least \$40 per hour is eligible for a duration of 12 years*  
2 *for a 45 percent abatement of the taxes on personal property*  
3 *payable by the business each year pursuant to this chapter.*

4 5. *A business that has more than 75 employees which pays its*  
5 *employees an average wage of:*

6 (a) *Less than \$15 per hour is eligible for a duration of 3 years*  
7 *for a 15 percent abatement of the taxes on personal property*  
8 *payable by the business each year pursuant to this chapter.*

9 (b) *At least \$15 but less than \$25 per hour is eligible for a*  
10 *duration of 8 years for a 25 percent abatement of the taxes on*  
11 *personal property payable by the business each year pursuant to*  
12 *this chapter.*

13 (c) *At least \$25 but less than \$40 per hour is eligible for a*  
14 *duration of 10 years for a 30 percent abatement of the taxes on*  
15 *personal property payable by the business each year pursuant to*  
16 *this chapter.*

17 (d) *At least \$40 per hour is eligible for a duration of 15 years*  
18 *for a 50 percent abatement of the taxes on personal property*  
19 *payable by the business each year pursuant to this chapter.*

20 6. *A business which is eligible for an abatement for:*

21 (a) *A period of 1, 2 or 3 years has not more than 3 months to*  
22 *fully meet the employee standards required pursuant to this*  
23 *section;*

24 (b) *A period of 4 or 5 years has not more than 6 months to*  
25 *fully meet the employee standards required pursuant to this*  
26 *section; and*

27 (c) *A period of 6 years or more has not more than 12 months*  
28 *to fully meet the employee standards required pursuant to this*  
29 *section.*

30 ↪ *For purposes of determining the percentage of abatement a*  
31 *business is eligible to receive, the number of employees employed*  
32 *by a business refers to the number of employees of a new business*  
33 *or the number of new employees of a business which is expanding.*

34 **Sec. 3.** NRS 361.0687 is hereby amended to read as follows:

35 361.0687 1. A person who intends to locate or expand a  
36 business in this State may, pursuant to NRS 360.750, apply to the  
37 Commission on Economic Development for a partial abatement  
38 from the taxes imposed by this chapter.

39 2. For a business to qualify pursuant to NRS 360.750 for a  
40 partial abatement from the taxes imposed by this chapter, the  
41 Commission on Economic Development must determine that, in  
42 addition to meeting the other requirements set forth in subsection 2  
43 of that section:





1       (a) ~~If the business is a new business in a county whose~~  
2 ~~population is 100,000 or more or a city whose population is 60,000~~  
3 ~~or more:~~

4       ~~— (1) The business will make a capital investment in the county~~  
5 ~~of at least \$50,000,000 if the business is an industrial or~~  
6 ~~manufacturing business or at least \$5,000,000 if the business is not~~  
7 ~~an industrial or manufacturing business; and~~

8       ~~— (2) The average hourly wage that will be paid by the new~~  
9 ~~business to its employees in this State is at least 100 percent of the~~  
10 ~~average statewide hourly wage as established by the Employment~~  
11 ~~Security Division of the Department of Employment, Training and~~  
12 ~~Rehabilitation on July 1 of each fiscal year.~~

13       ~~(b) If the business is a new business in a county whose~~  
14 ~~population is less than 100,000 or a city whose population is less~~  
15 ~~than 60,000:~~

16       ~~— (1) The business will make a capital investment in the county~~  
17 ~~of at least \$5,000,000 if the business is an industrial or~~  
18 ~~manufacturing business or at least \$500,000 if the business is not an~~  
19 ~~industrial or manufacturing business; and~~

20       ~~— (2) The average hourly wage that will be paid by the new~~  
21 ~~business to its employees in this State is at least 100 percent of the~~  
22 ~~average statewide hourly wage or the average countywide hourly~~  
23 ~~wage, whichever is less, as established by the Employment Security~~  
24 ~~Division of the Department of Employment, Training and~~  
25 ~~Rehabilitation on July 1 of each fiscal year.] *The business is in one*~~

26 *of the following industries:*

- 27       (1) *Manufacturing;*
- 28       (2) *Information processing;*
- 29       (3) *Mineral processing;*
- 30       (4) *Logistics;*
- 31       (5) *Technology; or*
- 32       (6) *Research and Development.*

33       *↪ A business in any other industry is not eligible for a partial*  
34 *abatement pursuant to this section, including, without limitation,*  
35 *casinos and businesses in retail, excavation and drilling, and*  
36 *renewable energy generation;*

37       **(b) The business will export at least 50 percent of its product**  
38 **out of this State; and**

39       **(c) If a business is a newly formed business, the owner or**  
40 **manager of the business has provided sufficient evidence to the**  
41 **Commission on Economic Development that he or she has**  
42 **relevant management experience or he or she has completed a**  
43 **training program approved by the Commission.**

44       3. ~~[Except as otherwise provided in NRS 701A.210, if]~~ **If** a  
45 partial abatement from the taxes imposed by this chapter is



1 approved by the Commission on Economic Development pursuant  
2 to NRS 360.750:

3 (a) The partial abatement must:

4 (1) ~~Be for a duration of at least 1 year but not more than 10~~  
5 ~~years;~~

6 ~~(2) Not exceed 50 percent of the taxes on personal property~~  
7 ~~payable by a business each year pursuant to this chapter; and~~

8 ~~(3) Be for the duration and percentage of the taxes on~~  
9 ~~personal property payable by a business each year pursuant to this~~  
10 ~~chapter appropriate to the size of the business and average wage~~  
11 ~~paid to the employees pursuant to section 2 of this act; and~~

12 (2) Be administered and carried out in the manner set forth in  
13 NRS 360.750.

14 (b) The Executive Director of the Commission on Economic  
15 Development shall notify the county assessor of the county in which  
16 the business is located of the approval of the partial abatement,  
17 including, without limitation, the duration and percentage of the  
18 partial abatement that the Commission granted. The Executive  
19 Director shall, on or before April 15 of each year, advise the county  
20 assessor of each county in which a business qualifies for a partial  
21 abatement during the current fiscal year as to whether the business is  
22 still eligible for the partial abatement in the next succeeding fiscal  
23 year.

24 **Sec. 4.** NRS 701A.210 is hereby repealed.

25 **Sec. 5.** Notwithstanding the amendatory provisions of this act,  
26 any partial abatement of a tax that was approved by the Commission  
27 on Economic Development pursuant to NRS 361.0687 of 701A.210  
28 before July 1, 2011, remains effective for the period and for the  
29 amount for which the Commission on Economic Development  
30 approved the partial abatement pursuant to those sections.

31 **Sec. 6.** This act becomes effective on July 1, 2011, and expires  
32 by limitation on July 1, 2021.

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**TEXT OF REPEALED SECTION**

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**701A.210 Partial abatement of certain property taxes for  
businesses and facilities using recycled material; requirements  
and limitations.**

1. Except as otherwise provided in this section, if a:

(a) Business that engages in the primary trade of preparing,  
fabricating, manufacturing or otherwise processing raw material or



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an intermediate product through a process in which at least 50 percent of the material or product is recycled on-site; or

(b) Business that includes as a primary component a facility for the generation of electricity from recycled material,

↳ is found by the Commission on Economic Development to have as a primary purpose the conservation of energy or the substitution of other sources of energy for fossil sources of energy and obtains certification from the Commission on Economic Development pursuant to NRS 360.750, the Commission may, if the business additionally satisfies the requirements set forth in subsection 2 of NRS 361.0687, grant to the business a partial abatement from the taxes imposed on real property pursuant to chapter 361 of NRS.

2. If a partial abatement from the taxes imposed on real property pursuant to chapter 361 of NRS is approved by the Commission on Economic Development pursuant to NRS 360.750 for a business described in subsection 1:

(a) The partial abatement must:

(1) Be for a duration of at least 1 year but not more than 10 years;

(2) Not exceed 50 percent of the taxes on real property payable by the business each year; and

(3) Be administered and carried out in the manner set forth in NRS 360.750.

(b) The Executive Director of the Commission on Economic Development shall notify the county assessor of the county in which the business is located of the approval of the partial abatement, including, without limitation, the duration and percentage of the partial abatement that the Commission granted. The Executive Director shall, on or before April 15 of each year, advise the county assessor of each county in which a business qualifies for a partial abatement during the current fiscal year as to whether the business is still eligible for the partial abatement in the next succeeding fiscal year.

3. The partial abatement provided in this section applies only to the business for which certification was granted pursuant to NRS 360.750 and the property used in connection with that business. The exemption does not apply to property in this State that is not related to the business for which the certification was granted pursuant to NRS 360.750 or to property in existence and subject to taxation before the certification was granted.

4. As used in this section, "facility for the generation of electricity from recycled material" means a facility for the generation of electricity that uses recycled material as its primary fuel, including material from:



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(a) Industrial or domestic waste, other than hazardous waste, even though it includes a product made from oil, natural gas or coal, such as plastics, asphalt shingles or tires;

(b) Agricultural crops, whether terrestrial or aquatic, and agricultural waste, such as manure and residue from crops; and

(c) Municipal waste, such as sewage and sludge.

↳ The term includes all the equipment in the facility used to process and convert into electricity the energy derived from a recycled material fuel.

