

1 STATE OF OKLAHOMA

2 2nd Session of the 56th Legislature (2018)

3 HOUSE BILL 2928

By: Nichols

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68  
8 O.S. 2011, Section 2357.206, as last amended by  
9 Section 1, Chapter 288, O.S.L. 2017 (68 O.S. Supp.  
10 2017, Section 2357.206), which relates to the  
11 Oklahoma Equal Opportunity Education Scholarship Act;  
12 permitting credit for taxpayer who makes contribution  
13 to public school for certain purpose; providing  
14 amount of credit based upon taxpayer status;  
15 providing for certain credit if taxpayer contributes  
16 to public school and makes commitment to contribute  
17 same amount for additional year; providing that  
18 credits are to be allocable to certain owners  
19 authorized to be treated as a partnership; providing  
20 that total credits for taxpayers who contribute to  
21 public school shall not exceed certain amount;  
22 updating statutory reference; modifying and adding  
23 certain definitions; updating references; requiring  
24 Tax Commission to make certain determinations;  
providing for noncodification; and providing an  
effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2357.206, as  
last amended by Section 1, Chapter 288, O.S.L. 2017 (68 O.S. Supp.  
2017, Section 2357.206), is amended to read as follows:

Section 2357.206 A. This act shall be known and may be cited  
as the "Oklahoma Equal Opportunity Education Scholarship Act".

1 B. 1. Except as provided in subsection ~~F~~ G of this section,  
2 after August 26, 2011, there shall be allowed a credit for any  
3 taxpayer who makes a contribution to an eligible scholarship-  
4 granting organization. The credit shall be equal to fifty percent  
5 (50%) of the total amount of contributions made during a taxable  
6 year, not to exceed One Thousand Dollars (\$1,000.00) for single  
7 individuals, Two Thousand Dollars (\$2,000.00) for married  
8 individuals filing jointly, or One Hundred Thousand Dollars  
9 (\$100,000.00) for any taxpayer which is a legal business entity  
10 including limited and general partnerships, corporations, subchapter  
11 S corporations and limited liability companies; provided, if total  
12 credits claimed pursuant to this paragraph exceed the caps  
13 established pursuant to paragraph 1 of subsection ~~D~~ E of this  
14 section, the credit shall be equal to the taxpayer's proportionate  
15 share of the cap for the taxable year, as determined pursuant to  
16 subsection ~~H~~ I of this section.

17 2. For any taxpayer who makes a contribution to an eligible  
18 scholarship-granting organization and makes a written commitment to  
19 contribute the same amount for an additional year, the credit for  
20 the first year and the additional year shall be equal to seventy-  
21 five percent (75%) of the total amount of the contribution made  
22 during a taxable year, not to exceed the amounts established in  
23 paragraph 1 of this subsection for the taxable year in which the  
24 credit provided in this subsection is claimed. The taxpayer shall

1 provide evidence of the written commitment to the Oklahoma Tax  
2 Commission at the time of filing the refund claim.

3 3. The credits authorized pursuant to the provisions of this  
4 subsection shall be allocable to the partners, shareholders, members  
5 or other equity owners of a taxpayer that is authorized to be  
6 treated as a partnership for purposes of federal income tax  
7 reporting for the taxable year for which the tax credits authorized  
8 by this subsection are claimed on the applicable return, together  
9 with required schedules, forms or reports of the partners,  
10 shareholders, members or other equity owners of the taxpayer. Tax  
11 credits which are allocated to such equity owners shall only be  
12 limited in amount for the income tax return of a natural person or  
13 persons based upon the limitation of the total credit amount to the  
14 entity from which the tax credits have been allocated and shall not  
15 be limited to One Thousand Dollars (\$1,000.00) for single  
16 individuals or limited to Two Thousand Dollars (\$2,000.00) for  
17 married persons filing a joint return.

18 4. On or before December 31, 2017, and once every four (4)  
19 years thereafter, such scholarship-granting organization and  
20 educational improvement granting organization shall submit to the  
21 Governor, President Pro Tempore of the Senate and the Speaker of the  
22 House of Representatives, an audited financial statement for the  
23 organization along with information detailing the benefits,  
24 successes or failures of the program.

1 C. 1. Except as provided in subsection ~~F~~ G of this section,  
2 after August 26, 2011, there shall be allowed a credit for any  
3 taxpayer who makes a contribution to an eligible educational  
4 improvement grant organization. The credit shall be equal to fifty  
5 percent (50%) of the total amount of contributions made during a  
6 taxable year, not to exceed One Thousand Dollars (\$1,000.00) for  
7 single individuals, Two Thousand Dollars (\$2,000.00) for married  
8 individuals filing jointly, or One Hundred Thousand Dollars  
9 (\$100,000.00) for any taxpayer which is a legal business entity  
10 including limited and general partnerships, corporations, subchapter  
11 S corporations and limited liability companies; provided, if total  
12 credits claimed pursuant to this paragraph exceed the cap  
13 established pursuant to paragraph 1 of subsection ~~D~~ E of this  
14 section, the credit shall be equal to the taxpayer's proportionate  
15 share of the cap for the taxable year, as determined pursuant to  
16 subsection ~~H~~ I of this section.

17 2. For any taxpayer who makes a contribution to an eligible  
18 educational improvement grant organization and makes a written  
19 commitment to contribute the same amount for an additional year, the  
20 credit for the first year and the additional year shall be equal to  
21 seventy-five percent (75%) of the total amount of the contribution  
22 made during a taxable year, not to exceed the amounts established in  
23 paragraph 1 of this subsection for the taxable year in which the  
24 credit provided in this subsection is claimed; provided, if total

1 credits claimed pursuant to this paragraph exceed the cap  
2 established pursuant to paragraph 3 of this subsection, the credit  
3 shall be equal to the taxpayer's proportionate share of the cap for  
4 the taxable year, as determined pursuant to subsection # I of this  
5 section. The taxpayer shall provide evidence of the written  
6 commitment to the Oklahoma Tax Commission at the time of filing the  
7 refund claim.

8 3. The credits authorized pursuant to the provisions of this  
9 subsection shall be allocable to the partners, shareholders, members  
10 or other equity owners of a taxpayer that is authorized to be  
11 treated as a partnership for purposes of federal income tax  
12 reporting for the taxable year for which the tax credits authorized  
13 by this subsection are claimed on the applicable return, together  
14 with required schedules, forms or reports of the partners,  
15 shareholders, members or other equity owners of the taxpayer. Tax  
16 credits which are allocated to such equity owners shall only be  
17 limited in amount for the income tax return of a natural person or  
18 persons based upon the limitation of the total credit amount to the  
19 entity from which the tax credits have been allocated and shall not  
20 be limited to One Thousand Dollars (\$1,000.00) for single  
21 individuals or limited to Two Thousand Dollars (\$2,000.00) for  
22 married persons filing a joint return.

23 D. After August 26, 2018, there shall be allowed a credit for  
24 any taxpayer who makes a contribution to a public school for the

1 purpose of an endowment to fund the salaries of teachers. The  
2 credit shall be equal to fifty percent (50%) of the total amount of  
3 contributions made during a taxable year, not to exceed One Thousand  
4 Dollars (\$1,000.00) for single individuals, Two Thousand Dollars  
5 (\$2,000.00) for married individuals filing jointly, or One Hundred  
6 Thousand Dollars (\$100,000.00) for any taxpayer which is a legal  
7 business entity including limited and general partnerships,  
8 corporations, subchapter S corporations and limited liability  
9 companies; provided, if total credits claimed pursuant to this  
10 paragraph exceed the cap established pursuant to paragraph 3 of  
11 subsection E of this section, the credit shall be equal to the  
12 taxpayer's proportionate share of the cap for the taxable year, as  
13 determined pursuant to subsection I of this section.

14 2. For any taxpayer who makes a contribution to a public school  
15 and makes a written commitment to contribute the same amount for an  
16 additional year, the credit for the first year and the additional  
17 year shall be equal to seventy-five percent (75%) of the total  
18 amount of the contribution made during a taxable year, not to exceed  
19 the amounts established in paragraph 1 of this subsection for the  
20 taxable year in which the credit provided in this subsection is  
21 claimed; provided, if total credits claimed pursuant to this  
22 paragraph exceed the cap established pursuant to paragraph 3 of this  
23 subsection, the credit shall be equal to the taxpayer's  
24 proportionate share of the cap for the taxable year, as determined

1 pursuant to subsection I of this section. The taxpayer shall  
2 provide evidence of the written commitment to the Oklahoma Tax  
3 Commission at the time of filing the refund claim.

4 3. The credits authorized pursuant to the provisions of this  
5 subsection shall be allocable to the partners, shareholders, members  
6 or other equity owners of a taxpayer that is authorized to be  
7 treated as a partnership for purposes of federal income tax  
8 reporting for the taxable year for which the tax credits authorized  
9 by this subsection are claimed on the applicable return, together  
10 with required schedules, forms or reports of the partners,  
11 shareholders, members or other equity owners of the taxpayer. Tax  
12 credits which are allocated to such equity owners shall only be  
13 limited in amount for the income tax return of a natural person or  
14 persons based upon the limitation of the total credit amount to the  
15 entity from which the tax credits have been allocated and shall not  
16 be limited to One Thousand Dollars (\$1,000.00) for single  
17 individuals or limited to Two Thousand Dollars (\$2,000.00) for  
18 married persons filing a joint return.

19 E. Except as otherwise provided pursuant to subsection # I of  
20 this section, for tax years 2017 and thereafter:

21 1. The total credits authorized pursuant to subsection B of  
22 this section for all taxpayers shall not exceed Three Million Five  
23 Hundred Thousand Dollars (\$3,500,000.00) annually;  
24

1           2. The total credits authorized pursuant to subsection C of  
2 this section for all taxpayers shall not exceed One Million Five  
3 Hundred Thousand Dollars (\$1,500,000.00) annually; ~~and~~

4           3. The total credits authorized pursuant to subsection D of  
5 this section for all taxpayers shall not exceed One Million Five  
6 Hundred Thousand Dollars (\$1,500,000.00) annually; and

7           4. The cap on total credits provided for in this subsection  
8 shall be allocated by the Tax Commission as provided in subsection ~~H~~  
9 I of this section.

10          ~~E.~~ F. For credits claimed for eligible contributions made  
11 during tax year 2014 and thereafter, a credit shall not be allowed  
12 by the Oklahoma Tax Commission for contributions made to a  
13 scholarship-granting organization or an educational improvement  
14 grant organization if that organization's percentage of funds  
15 actually awarded is less than ninety percent (90%). For purposes of  
16 this section, the "percentage of funds actually awarded" shall be  
17 determined by dividing the total amount of funds actually awarded as  
18 educational scholarships or educational improvement grants over the  
19 most recent twenty-four (24) months by the total amount available to  
20 award as educational scholarships or educational improvement grants  
21 over the most recent twenty-four (24) months.

22          ~~F.~~ G. Any tax credits which are earned by a taxpayer pursuant  
23 to this section during the time period beginning on the effective  
24 date of this act through December 31, 2012, may not be claimed for



1 any period prior to the taxable year beginning January 1, 2013. No  
2 credits which accrue during the time period beginning on the  
3 effective date of this act through December 31, 2012, may be used to  
4 file an amended tax return for any taxable year prior to the taxable  
5 year beginning January 1, 2013.

6 ~~G.~~ H. As used in this section:

7 1. "Eligible student" means a child of school age who is  
8 lawfully present in the United States and who is a member of a  
9 household in which the total annual income during the preceding tax  
10 year does not exceed an amount equal to three hundred percent (300%)  
11 of the income standard used to qualify for a free or reduced school  
12 lunch or who, during the immediately preceding school year, attended  
13 or, by virtue of the location of such student's place of residence,  
14 was eligible to attend a public school in this state which has been  
15 identified for school improvement as determined by the State Board  
16 of Education pursuant to the requirements of the ~~No Child Left~~  
17 ~~Behind Act of 2001, P.L. No. 107-110~~ Elementary and Secondary  
18 Education Act of 1965, as reauthorized and amended by P.L. No. 114-  
19 95, also known as the Every Student Succeeds Act (ESSA). Once a  
20 student has received an educational scholarship, as defined in  
21 paragraph 3 of this subsection, the student and any siblings who are  
22 members of the same household shall remain eligible until they  
23 graduate from high school or reach twenty-one (21) years of age,  
24 whichever occurs first;

1        2. "Eligible special needs student" means a child who has been  
2 provided services under an Individual Family Service Plan through  
3 the SoonerStart program and during transition was evaluated and  
4 determined to be eligible for school district services, a child of  
5 school age who has attended public school in our state with an  
6 individualized education program pursuant to the Individuals With  
7 Disabilities Education Act, 20 U.S.C.A., Section 1400 et seq. or a  
8 child who has been diagnosed by a clinical professional as having a  
9 significant disability that will affect learning and who has been  
10 approved by the board of a scholarship-granting organization;

11        3. "Educational scholarships" means:

- 12            a.    scholarships to an eligible student of up to Five  
13                    Thousand Dollars (\$5,000.00) or eighty percent (80%)  
14                    of the statewide annual average per-pupil expenditure  
15                    as determined by the National Center for Education  
16                    Statistics, U.S. Department of Education, whichever is  
17                    greater, to cover all or part of the tuition, fees and  
18                    transportation costs of a qualified school which is  
19                    accredited by the State Board of Education or an  
20                    accrediting association approved by the Board pursuant  
21                    to Section 3-104 of Title 70 of the Oklahoma Statutes,  
22            b.    scholarships to an eligible student of up to Five  
23                    Thousand Dollars (\$5,000.00) or eighty percent (80%)  
24                    of the statewide annual average per-pupil expenditure

1 as determined by the National Center for Education  
2 Statistics, U.S. Department of Education, whichever is  
3 greater, to cover the educational costs of a qualified  
4 school which does not charge tuition, which enrolls  
5 special populations of students and which is  
6 accredited by the State Board of Education or an  
7 accrediting association approved by the Board pursuant  
8 to Section 3-104 of Title 70 of the Oklahoma Statutes,  
9 or

10 c. scholarships to an eligible special needs student of  
11 up to Twenty-five Thousand Dollars (\$25,000.00) to  
12 cover all or part of the tuition, fees and  
13 transportation costs of a qualified school for  
14 eligible special needs students which is accredited by  
15 the State Board of Education or an accrediting  
16 association approved by the Board pursuant to Section  
17 3-104 of Title 70 of the Oklahoma Statutes;

18 4. "Low-income eligible student" means an eligible student or  
19 eligible special needs student who qualifies for a free or reduced-  
20 price lunch;

21 5. "Qualified school" means an early childhood, elementary or  
22 secondary private school in this state, including schools which  
23 provide special educational programs for three-year-olds or  
24 prekindergarten educational programs for four-year-olds, which:

- a. is accredited by the State Board of Education or an accrediting association approved by the Board pursuant to Section 3-104 of Title 70 of the Oklahoma Statutes,
- b. is in compliance with all applicable health and safety laws and codes,
- c. has a stated policy against discrimination in admissions on the basis of race, color, national origin or disability, and
- d. ensures academic accountability to parents and guardians of students through regular progress reports;

6. "Qualified school for eligible special needs students" means an early childhood, elementary or secondary private school in a county in this state, including schools which provide special educational programs for three-year-olds or prekindergarten educational programs for four-year-olds;

7. "Scholarship-granting organization" means an organization which:

- a. is a nonprofit entity exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3),
- b. distributes periodic scholarship payments as checks made out to an eligible student's or eligible special

- 1 needs student's parent or guardian and mailed to the  
2 qualified school where the student is enrolled,
- 3 c. spends no more than ten percent (10%) of its annual  
4 revenue on expenditures other than educational  
5 scholarships as defined in paragraph 3 of this  
6 subsection,
- 7 d. spends each year a portion of its expenditures on  
8 educational scholarships for low-income eligible  
9 students, as defined in paragraph 4 of this  
10 subsection, in an amount equal to or greater than the  
11 percentage of low-income eligible students in the  
12 state,
- 13 e. ensures that scholarships are portable during the  
14 school year and can be used at any qualified school  
15 that accepts the eligible student or at any qualified  
16 school for special needs students that accepts the  
17 eligible special needs student,
- 18 f. registers with the Oklahoma Tax Commission as a  
19 scholarship-granting organization, and
- 20 g. has policies in place to:
- 21 (1) carry out criminal background checks on all  
22 employees and board members to ensure that no  
23 individual is involved with the organization who  
24

1                   might reasonably pose a risk to the appropriate  
2                   use of contributed funds, and

3                   (2) maintain full and accurate records with respect  
4                   to the receipt of contributions and expenditures  
5                   of those contributions and supply such records  
6                   and any other documentation required by the Tax  
7                   Commission to demonstrate financial  
8                   accountability;

9                   8. "Annual revenue" means the total amount or value of  
10                  contributions received by an organization from taxpayers awarded  
11                  credits during the organization's fiscal year and all amounts earned  
12                  from interest or investments;

13                  9. "Public school" means public schools as defined in Section  
14                  1-106 of Title 70 of the Oklahoma Statutes and with enrolled  
15                  students, the number of which exceeds sixty percent (60%) or more of  
16                  the school district's student population who qualify for free or  
17                  reduced-price lunch;

18                  10. "Teacher" means a teacher as defined in Section 1-116 of  
19                  Title 70 of the Oklahoma Statutes;

20                  11. "Eligible school" means any public school that is not  
21                  located within a ten-mile radius of a qualified school in this  
22                  state, or any public school that is located within a ten-mile radius  
23                  of a qualified school in this state but offers grade-level  
24                  instruction different from the qualified school or any public school

1 located within a public school district with fewer than four  
2 thousand five hundred (4,500) students;

3 ~~11.~~ 12. "Early childhood education program" means a special  
4 educational program for eligible special needs students who are  
5 three (3) years of age or a prekindergarten educational program  
6 provided to children who are at least four (4) years of age but not  
7 more than five (5) years of age on or before September 1;

8 ~~12.~~ 13. "Innovative educational program" means an advanced  
9 academic or academic improvement program that is not part of the  
10 regular coursework of a public school but that enhances the  
11 curriculum or academic program of the school or provides early  
12 childhood education programs to students;

13 ~~13.~~ 14. "Educational improvement grant" means a grant to an  
14 eligible public school to implement an innovative educational  
15 program for students, including the ability for multiple public  
16 schools to make an application and be awarded a grant to jointly  
17 provide an innovative educational program; and

18 ~~14.~~ 15. "Educational improvement grant organization" means an  
19 organization which:

- 20 a. is a nonprofit entity exempt from taxation pursuant to  
21 the provisions of the Internal Revenue Code, 26  
22 U.S.C., Section 501(c)(3), and  
23 b. contributes at least ninety percent (90%) of its  
24 annual receipts as grants to eligible schools for

1 innovative educational programs. For purposes of this  
2 subparagraph, an educational improvement grant  
3 organization contributes its annual cash receipts when  
4 it expends or otherwise irrevocably encumbers those  
5 funds for expenditure during the then current fiscal  
6 year of the organization or during the next succeeding  
7 fiscal year of the organization.

8 ~~H.~~ I. Total credits authorized by this section shall be  
9 allocated as follows:

10 1. By January 10 of the year immediately following each  
11 calendar year, a scholarship-granting organization ~~or,~~ an  
12 educational improvement grant organization or a public school which  
13 accepts contributions pursuant to this section shall provide  
14 electronically to the Tax Commission information on each  
15 contribution accepted during such taxable year. At least once each  
16 taxable year, the scholarship-granting organization ~~or,~~ the  
17 educational improvement grant organization or the public school  
18 shall notify each contributor that Oklahoma law provides for a  
19 total, statewide cap on the amount of income tax credits allowed  
20 annually;

21 2. a. If the Tax Commission determines the total combined  
22 credits claimed for contributions made to scholarship-  
23 granting organizations during the most recently  
24 completed calendar year by all taxpayers are in excess



1 of the statewide caps provided in paragraph 1 of  
2 subsection ~~DE~~ of this section, the Tax Commission  
3 shall first allocate any amount of credits not claimed  
4 for contributions made to educational improvement-  
5 granting organizations, then shall determine the  
6 percentage of the contribution which establishes the  
7 proportionate share of the credit which may be claimed  
8 by any taxpayer so that the total maximum credits  
9 authorized by this section are not exceeded.

10 b. If the Tax Commission determines the total combined  
11 credits claimed for contributions made to educational  
12 improvement grant organizations during the most  
13 recently completed calendar year by all taxpayers are  
14 in excess of the statewide caps provided in paragraph  
15 2 of subsection ~~DE~~ of this section, the Tax Commission  
16 shall first allocate any amount of credits not claimed  
17 for contributions made to scholarship-granting  
18 organizations, then shall determine the percentage of  
19 the contribution which establishes the proportionate  
20 share of the credit which may be claimed by any  
21 taxpayer so that the maximum credits authorized by  
22 this section are not exceeded.

23 c. If the Tax Commission determines the total combined  
24 credits claimed for contributions made to public

1 schools during the most recently completed calendar  
2 year by all taxpayers are in excess of the statewide  
3 caps provided in paragraph 3 of subsection E of this  
4 section, the Tax Commission shall determine the  
5 percentage of the contribution which establishes the  
6 proportionate share of the credit which may be claimed  
7 by any taxpayer so that the maximum credits authorized  
8 by this section are not exceeded.

9 d. Beginning for tax year 2016, credits earned, but not  
10 allowed due to the application of statewide caps  
11 provided in subsection D of this section will be  
12 considered suspended and authorized to be used in the  
13 next immediate tax year and applied to the next year's  
14 statewide cap; and

15 3. The Tax Commission shall publish the percentage of the  
16 contribution which may be claimed as a credit by contributors for  
17 the most recently completed calendar year on the Tax Commission  
18 website no later than February 15 of each calendar year for  
19 contributions made the previous year. Each scholarship-granting  
20 organization ~~or~~ educational improvement grant organization or  
21 public school shall notify contributors of that amount annually.

22 ~~I.~~ J. The credit authorized by this section shall not be used  
23 to reduce the tax liability of the taxpayer to less than zero (0).  
24

1       ~~J.~~ K. Any credits allowed but not used in any tax year may be  
2 carried over, in order, to each of the three (3) years following the  
3 year of qualification.

4       ~~K.~~ L. 1. In order to qualify under this section, an  
5 educational improvement grant organization shall submit an  
6 application with information to the Oklahoma Tax Commission on a  
7 form prescribed by the Tax Commission that:

8           a. enables the Tax Commission to confirm that the  
9 organization is a nonprofit entity exempt from  
10 taxation pursuant to the provisions of the Internal  
11 Revenue Code, 26 U.S.C., Section 501(c)(3), and

12           b. describes the proposed innovative educational program  
13 or programs supported by the organization.

14       2. The Tax Commission shall review and approve or disapprove  
15 the application, in consultation with the State Department of  
16 Education.

17       3. In order to maintain eligibility under this section, an  
18 educational improvement grant organization shall annually report the  
19 following information to the Tax Commission by September 1 of each  
20 year:

21           a. the name of the innovative educational program or  
22 programs and the total amount of the grant or grants  
23 made to those programs during the immediately  
24 preceding school year,

- 1           b. a description of how each grant was utilized during  
2           the immediately preceding school year and a  
3           description of any demonstrated or expected innovative  
4           educational improvements,
- 5           c. the names of the public school and school districts  
6           where innovative educational programs that received  
7           grants during the immediately preceding school year  
8           were implemented,
- 9           d. where the organization collects information on a  
10          county-by-county basis, and
- 11          e. the total number and total amount of grants made  
12          during the immediately preceding school year for  
13          innovative educational programs at public school by  
14          each county in which the organization made grants.

15          4. The information required under paragraph 3 of this  
16          subsection shall be submitted on a form provided by the Tax  
17          Commission. No later than May 1 of each year, the Tax Commission  
18          shall annually distribute sample forms together with the forms on  
19          which the reports are required to be made to each approved  
20          organization.

21          5. The Tax Commission shall not require any other information  
22          be provided by an organization, except as expressly authorized in  
23          this section.

1        ~~H.~~ M. In consultation with the State Department of Education,  
2 the Tax Commission shall promulgate rules necessary to implement  
3 this act. The rules shall include procedures for the registration  
4 of a scholarship-granting organization or an educational improvement  
5 grant organization for purposes of determining if the organization  
6 meets the requirements of this act or for the revocation of the  
7 registration of an organization, if applicable, and for notice as  
8 required in subsection # I of this section.

9        SECTION 2. This act shall become effective November 1, 2018.

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11        56-2-8476            AM            01/03/18

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