

**SUBSTITUTE FOR
HOUSE BILL NO. 4186**

A bill to amend 2007 PA 36, entitled
"Michigan business tax act,"
by amending sections 201 and 500 (MCL 208.1201 and 208.1500),
section 201 as amended by 2012 PA 605 and section 500 as amended by
2019 PA 90.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 201. (1) Except as otherwise provided in this act, there
2 is levied and imposed a business income tax on every taxpayer with
3 business activity within this state unless prohibited by 15 USC 381
4 to 384. The business income tax is imposed on the business income
5 tax base, after allocation or apportionment to this state, at the
6 ~~rate of~~ **following rates in the following circumstances:**

7 **(a) For all business activity occurring before January 1,**

1 **2025, 4.95%.**

2 **(b) For all business activity occurring on and after January**
3 **1, 2025, 30.0%.**

4 (2) The business income tax base means a taxpayer's business
5 income subject to the following adjustments, before allocation or
6 apportionment, and the adjustments in subsections (5), (6), and (7)
7 after allocation or apportionment:

8 (a) Add interest income and dividends derived from obligations
9 or securities of states other than this state, in the same amount
10 that was excluded from federal taxable income, less the related
11 portion of expenses not deducted in computing federal taxable
12 income because of sections 265 and 291 of the internal revenue
13 code.

14 (b) Add all taxes on or measured by net income and the tax
15 imposed under this act to the extent the taxes were deducted in
16 arriving at federal taxable income.

17 (c) Add any carryback or carryover of a net operating loss to
18 the extent deducted in arriving at federal taxable income.

19 (d) To the extent included in federal taxable income, deduct
20 dividends and royalties received from persons other than United
21 States persons and foreign operating entities, including, but not
22 limited to, amounts determined under section 78 of the internal
23 revenue code or sections 951 to 964 of the internal revenue code.

24 (e) To the extent included in federal taxable income, add the
25 loss or subtract the income from the business income tax base that
26 is attributable to another entity whose business activities are
27 taxable under this section or would be subject to the tax under
28 this section if the business activities were in this state.

29 (f) Except as otherwise provided under this subdivision, to

1 the extent deducted in arriving at federal taxable income, add any
2 royalty, interest, or other expense paid to a person related to the
3 taxpayer by ownership or control for the use of an intangible asset
4 if the person is not included in the taxpayer's unitary business
5 group. The addition of any royalty, interest, or other expense
6 described under this subdivision is not required to be added if the
7 taxpayer can demonstrate that the transaction has a nontax business
8 purpose other than avoidance of this tax, is conducted with arm's-
9 length pricing and rates and terms as applied in accordance with
10 sections 482 and 1274(d) of the internal revenue code, and
11 satisfies 1 of the following:

12 (i) Is a pass through of another transaction between a third
13 party and the related person with comparable rates and terms.

14 (ii) Results in double taxation. For purposes of this
15 subparagraph, double taxation exists if the transaction is subject
16 to tax in another jurisdiction.

17 (iii) Is unreasonable as determined by the treasurer, and the
18 taxpayer agrees that the addition would be unreasonable based on
19 the taxpayer's facts and circumstances.

20 (iv) The related person recipient of the transaction is
21 organized under the laws of a foreign nation which has in force a
22 comprehensive income tax treaty with the United States.

23 (g) To the extent included in federal taxable income, deduct
24 interest income derived from United States obligations.

25 (h) To the extent included in federal taxable income, deduct
26 any earnings that are net earnings from self-employment as defined
27 under section 1402 of the internal revenue code of the taxpayer or
28 a partner of the taxpayer and for purposes of a partner of a
29 taxpayer, it shall be the amount properly reported on a schedule K-

1 1-form 1065 as self-employment earnings for federal income tax
2 purposes for the tax year.

3 (i) Subject to the limitation provided under this subdivision,
4 if the book-tax differences for the first fiscal period ending
5 after July 12, 2007 result in a deferred liability for a person
6 subject to tax under this act, deduct the following percentages of
7 the total book-tax difference for each qualifying asset, for each
8 of the successive 15 tax years beginning with the 2015 tax year:

9 (i) For the 2015 through 2019 tax years, 4%.

10 (ii) For the 2020 through 2024 tax years, 6%.

11 (iii) For the 2025 through 2029 tax years, 10%.

12 (j) For tax years that begin after December 31, 2009, to the
13 extent included in federal taxable income, deduct the amount of a
14 charitable contribution made to the advance tuition payment fund
15 created under section 9 of the Michigan education trust act, 1986
16 PA 316, MCL 390.1429.

17 (3) The deduction under subsection (2)(i) ~~shall~~**must** not
18 exceed the amount necessary to offset the net deferred tax
19 liability of the taxpayer as computed in accordance with generally
20 accepted accounting principles which would otherwise result from
21 the imposition of the business income tax under this section and
22 the modified gross receipts tax under section 203 if the deduction
23 provided under this subdivision were not allowed. The deduction
24 under subsection (2)(i) is intended to flow through and reduce the
25 surcharge imposed and levied under section 281. For purposes of the
26 calculation of the deduction under subsection (2)(i), a book-tax
27 difference ~~shall~~**must** only be used once in the calculation of the
28 deduction arising from the taxpayer's business income tax base
29 under this section and once in the calculation of the deduction

1 arising from the taxpayer's modified gross receipts tax base under
2 section 203. The adjustment under subsection (2)(i) ~~shall~~**must** be
3 calculated without regard to the federal effect of the deduction.
4 If the adjustment under subsection (2)(i) is greater than the
5 taxpayer's business income tax base, any adjustment that is unused
6 may be carried forward and applied as an adjustment to the
7 taxpayer's business income tax base before apportionment in future
8 years. In order to claim this deduction, the department may require
9 the taxpayer to report the amount of this deduction on a form as
10 prescribed by the department that is to be filed on or after the
11 date that the first quarterly return and estimated payment are due
12 under this act. As used in subsection (2)(i) and this subsection:

13 (a) "Book-tax difference" means the difference, if any,
14 between the person's qualifying asset's net book value shown on the
15 person's books and records for the first fiscal period ending after
16 July 12, 2007 and the qualifying asset's tax basis on that same
17 date.

18 (b) "Qualifying asset" means any asset shown on the person's
19 books and records for the first fiscal period ending after July 12,
20 2007, in accordance with generally accepted accounting principles.

21 (4) For purposes of subsections (2) and (3), the business
22 income of a unitary business group is the sum of the business
23 income of each person, other than a foreign operating entity or a
24 person subject to the tax imposed under chapter 2A or 2B, included
25 in the unitary business group less any items of income and related
26 deductions arising from transactions including dividends between
27 persons included in the unitary business group.

28 (5) Deduct any available business loss incurred after December
29 31, 2007. As used in this subsection, "business loss" means a

1 negative business income taxable amount after allocation or
2 apportionment. For purposes of this subsection, a taxpayer that
3 acquires the assets of another corporation in a transaction
4 described under section 381(a)(1) or (2) of the internal revenue
5 code may deduct any business loss attributable to that distributor
6 or transferor corporation. The business loss shall be carried
7 forward to the year immediately succeeding the loss year as an
8 offset to the allocated or apportioned business income tax base,
9 then successively to the next 9 taxable years following the loss
10 year or until the loss is used up, whichever occurs first, but for
11 not more than 10 taxable years after the loss year.

12 (6) Deduct any gain from the sale of any residential rental
13 units in this state to a qualified affordable housing project that
14 enters an agreement to operate the residential rental units as rent
15 restricted units for a minimum of 15 years. If the qualified
16 affordable housing project does not agree to operate all of the
17 residential rental units as rent restricted units, the deduction
18 under this subsection is limited to an amount equal to the gain
19 from the sale multiplied by a fraction, the numerator of which is
20 the number of those residential rental units purchased that are to
21 be operated as a rent restricted unit and the denominator is the
22 number of all residential rental units purchased. In order to claim
23 this deduction, the department may require the taxpayer and the
24 qualified affordable housing project to report the amount of this
25 deduction on a form as prescribed by the department that is to be
26 signed by both the taxpayer and the qualified affordable housing
27 project and filed with the taxpayer's annual return. The department
28 shall record a lien against the property subject to the operation
29 agreement for the total amount of the deduction allowed under this

1 subsection. The department shall notify the qualified affordable
2 housing project of the maximum amount of the lien that the
3 qualified affordable housing project may be liable for if the
4 qualified affordable housing project fails to qualify and operate
5 as provided in the operation agreement within 15 years after the
6 purchase. The lien ~~shall become~~ **is** payable in an amount as provided
7 under this subsection to the state by the qualified affordable
8 housing project if the qualified affordable housing project fails
9 to qualify as a qualified affordable housing project and fails to
10 operate all or some of the residential rental units as rent
11 restricted units in accordance with the operation agreement entered
12 upon the purchase of those units within 15 years after the
13 deduction is claimed by a taxpayer under this subsection. An amount
14 equal to the product of 100% of the amount of the deduction allowed
15 under this subsection multiplied by a fraction, the numerator of
16 which is the difference between 15 and the number of years the
17 affordable housing project qualified and operated rent restricted
18 units in accordance with the agreement and the denominator is 15,
19 ~~shall~~ **must** be added back to the tax liability of the qualified
20 affordable housing project for the tax year that the qualified
21 affordable housing project fails to comply with the agreement.

22 (7) Subject to the limitations provided in this subsection,
23 for a person that is a qualified affordable housing project, deduct
24 an amount equal to the product of that person's taxable income that
25 is attributable to residential rental units in this state owned by
26 the qualified affordable housing project multiplied by a fraction,
27 the numerator of which is the number of rent restricted units in
28 this state owned by that qualified affordable housing project and
29 the denominator of which is the number of all residential rental

1 units in this state owned by the qualified affordable housing
2 project. The amount of the deduction calculated under this
3 subsection ~~shall~~**must** be reduced by the amount of limited dividends
4 or other distributions made to the partners, members, or
5 shareholders of the qualified affordable housing project. Taxable
6 income that is attributable to residential rental units does not
7 include income received by the management, construction, or
8 development company for completion and operation of the project and
9 those rental units.

10 (8) If a qualified affordable housing project no longer meets
11 the requirements of subsection (9)(b) or fails to operate those
12 residential rental units as rent restricted units in accordance
13 with the operation agreement and the requirements of subsection
14 (9)(c), the taxpayer is entitled to the deductions under
15 subsections (6) and (7) as long as the qualified affordable housing
16 project continues to offer some of the residential rental units
17 purchased as rent restricted units in accordance with the operation
18 agreement.

19 (9) For purposes of subsections (6), (7), and (8) and this
20 subsection:

21 (a) "Limited dividend housing association" means a limited
22 dividend housing association, corporation, or cooperative organized
23 and qualified pursuant to chapter 7 of the state housing
24 development authority act of 1966, 1966 PA 346, MCL 125.1491 to
25 125.1496.

26 (b) "Qualified affordable housing project" means a person that
27 is organized, qualified, and operated as a limited dividend housing
28 association that has a limitation on the amount of dividends or
29 other distributions that may be distributed to its owners in any

given year and has received funding, subsidies, grants, operating support, or construction or permanent funding through 1 or more of the following sources and programs:

(i) Mortgage or other financing provided by the Michigan state housing development authority created in section 21 of the state housing development authority act of 1966, 1966 PA 346, MCL 125.1421, the United States ~~department of housing and urban development,~~ **Department of Housing and Urban Development**, the United States ~~department of agriculture~~ **Department of Agriculture** for rural housing service, the Michigan interfaith housing trust fund, Michigan housing and community development fund, federal home loan bank, housing commission loan, community development financial institution, or mortgage or other funding or guaranteed by Fannie, Ginnie, federal housing association, United States ~~department of agriculture,~~ **Department of Agriculture**, or federal home loan mortgage corporation.

(ii) A tax-exempt bond issued by a nonprofit organization, local governmental unit, or other authority.

(iii) A payment in lieu of tax agreement or other tax abatement.

(iv) Funding from the state or a local governmental unit through a HOME investments partnership program authorized under 42 USC 12741 to 12756.

(v) A grant or other funding from a federal home loan bank's affordable housing program.

(vi) Financing or funding under the new markets tax credit program under section 45D of the internal revenue code.

(vii) Financed in whole or in part under the United States ~~department of housing and urban development's~~ **Department of Housing and Urban Development's** hope VI program as authorized by section

803 of the national affordable housing act, 42 USC 8012.

(viii) Financed in whole or in part under the United States ~~department of housing and urban development's~~ **Department of Housing and Urban Development's** section 202 program authorized by section 202 of the national housing act, 12 USC 1701q.

(ix) Financing or funding under the low-income housing tax credit program under section 42 of the internal revenue code.

(x) Financing or other subsidies from any new programs similar to any of the above.

(c) "Rent restricted unit" means any residential rental unit's rental income is restricted in accordance with section ~~42(g)(1)~~ **42(g)(2)** of the internal revenue code as if it was a qualified low-income housing project, or receives rental assistance in the form of HUD section 8 subsidies or HUD housing assistance program subsidies, or rental assistance from the United States ~~department of agriculture~~ **Department of Agriculture** rural housing programs, or from any of the other programs described under subdivision (b).

Sec. 500. (1) Except as otherwise provided in this section, a taxpayer described under section 117(5)(a) or under section 680 of the income tax act of 1967, 1967 PA 281, MCL 206.680, that voluntarily elects for the taxpayer's first tax year ending after December 31, 2011 to file a return and pay the tax imposed by this act in order to claim a certificated credit or any unused carryforward for that tax year shall continue to file a return and pay the tax imposed under this act for each tax year thereafter until that certificated credit and any carryforward from that credit is used up. **For a tax year that begins after December 31, 2024, a taxpayer that had previously elected to file a return and pay the tax imposed under this act is not required to continue to**

1 **file a return and pay the tax imposed under this act and may elect**
2 **to file a return and pay the tax imposed under part 2 of the income**
3 **tax act of 1967, 1967 PA 281, MCL 206.601 to 206.699, and, upon**
4 **that election, the taxpayer is no longer eligible to claim any**
5 **remaining certificated credits or unused carryforward under this**
6 **act.** Except as otherwise provided under subsection (7), if a person
7 awarded a certificated credit is a member of a unitary business
8 group, the unitary business group, and not the member, shall file a
9 return and pay the tax, if any, under this act and claim the
10 certificated credit. Except as otherwise provided under subsection
11 (7), if the taxpayer that elects to file a return and pay the tax
12 imposed by this act in order to claim a certificated credit or any
13 unused carryforward of that credit for that tax year is a unitary
14 business group, the return filed by the unitary business group
15 ~~shall~~**must** include all persons included in the unitary business
16 group regardless of whether that person is incorporated.
17 Notwithstanding any other provision of this act or part 2 or 3 of
18 the income tax act of 1967, 1967 PA 281, MCL 206.601 to ~~206.713,~~
19 **206.725**, in the case of a flow-through entity that has made an
20 election under this section, each member of the flow-through entity
21 that does not file as a member of a unitary business group with the
22 flow-through entity shall disregard all items attributable to that
23 member's ownership interest in the electing flow-through entity for
24 all purposes of part 2 of the income tax act of 1967, 1967 PA 281,
25 MCL 206.601 to 206.699, and the electing flow-through entity shall
26 not be subject to the tax withholding provisions of section 703(4)
27 of the income tax act of 1967, 1967 PA 281, MCL 206.703, with
28 respect to its members that are corporations.

29 (2) A taxpayer with a certificated credit under section 435 or

1 437, which certificated credit or any unused carryforward may be
2 claimed in a tax year ending after December 31, 2011 may elect to
3 pay the tax imposed by this act in the tax year in which that
4 certificated credit may be claimed in lieu of the tax imposed under
5 part 2 of the income tax act of 1967, 1967 PA 281, MCL 206.601 to
6 206.699. If a person with a certificated credit under section 435
7 or 437 that elects under this subsection to pay the tax imposed by
8 this act is a member of a unitary business group, the unitary
9 business group, and not the member, shall file a return and pay the
10 tax, if any, under this act and claim that certificated credit.

11 (3) A taxpayer with a certificated credit under section 435 or
12 437 that elects under subsection (2) after the taxpayer's first tax
13 year ending after December 31, 2011 to pay the tax imposed by this
14 act may claim any other certificated credit that taxpayer would be
15 eligible for in the year in which the taxpayer claims a
16 certificated credit under section 435 or 437, but not any
17 certificated credit that would have accrued in any year before the
18 election under subsection (2). ~~A-Except as otherwise provided under~~
19 **subsection (1),** a taxpayer with a certificated credit under section
20 437(10) that elects under subsection (2) after the taxpayer's first
21 tax year after December 31, 2011 to pay the tax imposed by this act
22 shall continue to file a return and pay the tax imposed under this
23 act for each tax year thereafter until the certificated credit
24 under section 437(10) is complete and that credit is used up. When
25 the taxpayer's certificated credit under section 435 or 437 that
26 was the basis for the taxpayer's election under subsection (2) is
27 extinguished, the taxpayer is no longer eligible to pay the tax
28 under this act and may no longer claim any other remaining
29 certificated credits.

1 (4) For tax years that begin after December 31, 2011, a
2 taxpayer's tax liability under this act, after application of all
3 credits, deductions, and exemptions, ~~shall be~~ **is** the greater of the
4 following:

5 (a) The amount of the taxpayer's tax liability under this act,
6 notwithstanding the calculation required under this section, after
7 application of all credits, deductions, and exemptions and any
8 carryforward of any unused credit as prescribed in this act.

9 (b) An amount equal to the taxpayer's tax liability as
10 computed pursuant to part 2 of the income tax act of 1967, 1967 PA
11 281, MCL 206.601 to 206.699, after application of all credits,
12 deductions, and exemptions under part 2 of the income tax act of
13 1967, 1967 PA 281, MCL 206.601 to 206.699, as if the taxpayer were
14 subject to the tax imposed under part 2 of the income tax act of
15 1967, 1967 PA 281, MCL 206.601 to 206.699, less the amount of the
16 taxpayer's certificated credits, including any unused carryforward
17 of a certificated credit, that the taxpayer was allowed to claim
18 for the tax year under this act. However, in calculating the amount
19 under this subdivision, the following apply:

20 (i) A taxpayer described under section 117(5)(a) shall not
21 include a deduction for any business loss under section 623(4) of
22 the income tax act of 1967, 1967 PA 281, MCL 206.623, for any prior
23 year in which the taxpayer was not subject to the tax levied under
24 this act.

25 (ii) A taxpayer shall not include any nonrefundable
26 certificated credit to the extent that credit exceeds the
27 taxpayer's tax liability. Any nonrefundable credit remaining after
28 application of the limitation in this subparagraph may be carried
29 forward.

1 (iii) For a taxpayer that is a partnership or subchapter S
2 corporation, business income includes payments and items of income
3 and expense that are attributable to business activity of the
4 partnership or S corporation and separately reported to the
5 members.

6 (5) If the result of the calculation under subsection (4) is
7 negative, the taxpayer ~~shall~~**must** be refunded that amount.

8 (6) A taxpayer with a certificated credit under subsection (7)
9 or section 435 or 437 that elects to pay the tax under this act may
10 elect to claim a refundable credit as provided under section 510.
11 If a refundable credit is claimed under section 510, that credit
12 shall not be used to calculate a taxpayer's tax liability under
13 subsection (4).

14 (7) Subject to the limitations provided under this subsection,
15 a taxpayer that is a member of a unitary business group and that
16 has a certificated credit under sections 431 and 434(2) and (5) is
17 not required to file a combined return as a unitary business group
18 and may elect to file a separate return and pay the tax, if any,
19 under this act and claim the certificated credit under section
20 434(5) as provided under this subsection. A taxpayer that elects to
21 file a separate return as provided under this subsection and redeem
22 a voucher certificate under a voucher agreement entered pursuant to
23 this subsection and proceeding from an agreement entered pursuant
24 to section 434(5) for an amount equal to the employment expenses
25 and related engineering product development and administrative
26 costs for the support of integrated battery cells, anodes and
27 cathodes, and cell assembly shall create an additional 100 new jobs
28 in this state, for a total of 400 new jobs, and the maximum
29 allowable amount redeemed under this subsection or under section

1 510 shall not exceed \$25,000,000.00 per year for no more than 3
2 years. A taxpayer that elects to file as provided under this
3 subsection and redeem a voucher certificate under a voucher
4 agreement entered pursuant to this subsection and proceeding from
5 an agreement entered pursuant to section 434(5) shall not claim a
6 credit for any agreement entered pursuant to section 431 or 434(2).

7 (8) A taxpayer with a certificated credit granted under
8 section 36109 of the natural resources and environmental protection
9 act, 1994 PA 451, MCL 324.36109, which certificated credit had been
10 claimed in a previous tax year under part 1 of the income tax act
11 of 1967, 1967 PA 281, MCL 206.1 to 206.532, but that certificated
12 credit is no longer eligible to be claimed under part 1 of the
13 income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.532, as a
14 result of the death occurring after December 31, 2011 of an
15 individual farmland owner, or an individual considered the farmland
16 owner under section 36109(1)(d) of the natural resources and
17 environmental protection act, 1994 PA 451, MCL 324.36109, and the
18 transfer of the ownership of the farmland property subject to the
19 farmland development rights agreement upon which that certificated
20 credit is based into an estate or trust, may elect to pay the tax
21 imposed by this act in the first tax year in which that
22 certificated credit may be claimed under this act. ~~A-Except as~~
23 **otherwise provided under subsection (1),** a taxpayer that elects
24 under this subsection to pay the tax imposed by this act shall
25 continue to file a return and pay the tax imposed under this act
26 for each tax year thereafter until the certificated credit granted
27 under section 36109 of the natural resources and environmental
28 protection act, 1994 PA 451, MCL 324.36109, is complete and that
29 credit is used up, or the taxpayer no longer owns the property

1 subject to the agreement, whichever occurs first. When the
2 taxpayer's certificated credit under section 36109 of the natural
3 resources and environmental protection act, 1994 PA 451, MCL
4 324.36109, that was the basis for the taxpayer's election under
5 this subsection is extinguished, or the taxpayer no longer owns
6 that property under the agreement, whichever occurs first, the
7 taxpayer is no longer eligible to pay the tax under this act and
8 may no longer claim any other remaining certificated credits.

9 (9) A taxpayer described under section 117(5)(c) may, for the
10 first tax year ending after October 1, 2018 only, elect to file the
11 return and pay the tax imposed by this act in lieu of the tax
12 imposed under part 2 of the income tax act of 1967, 1967 PA 281,
13 MCL 206.601 to 206.699. However, if the first tax year ending after
14 October 1, 2018 ends before ~~the effective date of the amendatory~~
15 ~~act that added this subsection~~ **October 10, 2019** and the taxpayer
16 has already filed a return for that tax year under part 2 of the
17 income tax act of 1967, 1967 PA 281, MCL 206.601 to 206.699, then
18 the taxpayer may, if within the statute of limitations period
19 prescribed under section 27a of 1941 PA 122, MCL 205.27a, elect to
20 file the return and pay the tax imposed by this act in lieu of the
21 tax imposed under part 2 of the income tax act of 1967, 1967 PA
22 281, MCL 206.601 to 206.699, for that tax year by filing an
23 original return as provided under section 505 and filing the
24 necessary amended return under part 2 of the income tax act of
25 1967, 1967 PA 281, MCL 206.601 to 206.699. The department may
26 require documentation from the taxpayer that elects to file a
27 return under this subsection to support the acquisition of the
28 certificated credit that is the basis for the election. The terms,
29 conditions, and amount of the certificated credit that is the basis

1 for the election shall continue and shall not be expanded in any
2 manner that would increase the total amount of that certificated
3 credit as a result of an election made under this subsection. A
4 taxpayer that elects pursuant to this subsection to pay the tax
5 imposed by this act may claim any other certificated credit that
6 the person from whom the certificated credit that was the basis for
7 the election was transferred would have been eligible to claim in
8 the same tax year in which the taxpayer claims the certificated
9 credit under section 431 that was the basis for the election, but
10 shall not claim any certificated credit that the acquiring taxpayer
11 would have accrued in any tax year before the election under this
12 subsection or any other certificated credit for which an election
13 could have been made by the acquiring taxpayer under subsection (1)
14 for the acquiring taxpayer's first tax year ending after December
15 31, 2011. When the taxpayer's certificated credit under section 431
16 that was the basis for the taxpayer's election under this
17 subsection is extinguished, the taxpayer is no longer eligible to
18 pay the tax under this act and may no longer claim any other
19 remaining certificated credits.

20 Enacting section 1. This amendatory act does not take effect
21 unless all of the following bills of the 103rd Legislature are
22 enacted into law:

- 23 (a) House Bill No. 4180.
- 24 (b) House Bill No. 4181.
- 25 (c) House Bill No. 4182.
- 26 (d) House Bill No. 4183.
- 27 (e) House Bill No. 4184.
- 28 (f) House Bill No. 4185.
- 29 (g) House Bill No. 4187.

1 (h) House Bill No. 4230.