DEPARTMENT OF STATE REVENUE

04-20160434.LOF

Letter of Findings: 04-20160434
Gross Retail Tax
For the Years 2013 and 2014

NOTICE: IC § 6-8.1-3-3.5 and IC § 4-22-7-7 require the publication of this document in the Indiana Register. This document provides the general public with information about the Department's official position concerning a specific set of facts and issues. This document is effective on its date of publication and remains in effect until the date it is superseded or deleted by the publication of another document in the Indiana Register. The "Holding" section of this document is provided for the convenience of the reader and is not part of the analysis contained in this Letter of Findings.

HOLDING

Indiana Recreational Vehicle Dealership erroneously treated motor vehicles as the "like-kind" property in exchange for the recreational vehicles. Dealership was also responsible for tax when it failed to obtain properly executed exemption certificates from its out-of-state customers. Nonetheless, negligence penalty was abated.

ISSUES

I. Gross Retail Tax - Imposition.

Authority: IC § 6-2.5-1-2; IC § 6-2.5-1-5; IC § 6-2.5-1-6; IC § 6-2.5-2-1; IC § 6-2.5-4-1; IC § 6-2.5-5-24; IC § 6-2.5-5-39; IC § 6-2.5-8-8; IC § 6-2.5-9-3; IC § 6-8.1-5-1; IC § 6-8.1-5-4; Indiana Dep't of State Revenue v. Rent-A-Center East, Inc., 963 N.E.2d 463 (Ind. 2012); Lafayette Square Amoco, Inc. v. Indiana Dep't of State Revenue, 867 N.E.2d 289 (Ind. Tax Ct. 2007); Scopelite v. Indiana Dep't of Local Gov't Fin., 939 N.E.2d 1138 (Ind. Tax Ct. 2010); Wendt LLP v. Indiana Dep't of State Revenue, 977 N.E.2d 480 (Ind. Tax Ct. 2012); Miller Brewing Co. v. Indiana Dep't of State Revenue, 903 N.E.2d 64 (Ind. 2009); Indiana Dep't of State Rev. v. Caterpillar, Inc., 15 N.E.3d 579 (Ind. 2014); Indiana Dep't of State Revenue, Sales Tax Division v. RCA Corp., 310 N.E.2d 96 (Ind. Ct. App. 1974); Indiana Dep't of State Revenue v. Kimball Int'l Inc., 520 N.E.2d 454 (Ind. Ct. App. 1988); Treas. Reg. § 1.1031(a)-1; 45 IAC 2.2-1-1; 45 IAC 2.2-2-1; 45 IAC 2.2-5-53; 45 IAC 2.2-5-54; 45 IAC 2.2-6-1; Sales Tax Information Bulletin 28S (April 2012); Sales Tax Information Bulletin 72 (July 2008); Letter of Findings 04-20130234 (April 23, 2014); Letter of Findings 04-20120348 (August 20, 2012).

Taxpayer protests, claiming that the audit erroneously denied trade-in allowance on three "like-kind" exchanges and also wrongfully reclassified an out-of-state sale as an Indiana sale to project the Indiana tax.

II. Tax Administration - Negligence Penalty.

Authority: IC § 6-8.1-10-2.1; 45 IAC 15-11-2.

Taxpayer protests the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

Taxpayer is an Indiana dealer selling new and used recreational vehicles (RVs), which include motorized and non-motorized trailers. Taxpayer's customers include residents from states other than Indiana. In 2015, the Indiana Department of Revenue ("Department") audited Taxpayer's business records and tax returns for the tax years 2013 and 2014. The Department utilized two statistical sampling methods to project the audit results for Indiana sales and use tax purposes. The audit determined that Taxpayer failed to properly collect sales tax on the RVs sales and also failed to pay sales tax or use tax on some purchases it used for its business activities in Indiana. Pursuant to the Audit, the Department proceeded to assess Taxpayer additional sales tax, use tax, penalty, and interest.

Taxpayer protested the assessment of sales tax and penalty. An administrative hearing was held. This Letter of Findings results. Further facts will be provided as necessary.

I. Gross Retail Tax - Imposition.

DISCUSSION

During the audit, the Department used a block sample to determine the error rate, which, in turn, was used to project the amount of tax due on Taxpayer's sales of RVs. Specifically, the audit determined that Taxpayer improperly applied the "trade-in" allowance on several exchanges which did not qualify as "like-kind" exchanges. As a result, the audit concluded that Taxpayer failed to collect the correct amount of Indiana sales tax. The audit also concluded that Taxpayer failed to remit the proper amount of sales tax it collected from its customers.

Taxpayer disagreed with the audit's determination, claiming that the Department's assessment is overstated. Taxpayer asserted that the audit erroneously disallowed "trade-in" allowance on three (3) transactions. Taxpayer also claimed that the audit mistakenly imposed Indiana sales tax on one transaction for which Taxpayer had collected and remitted the sales tax to Missouri.

Indiana mandates that every person who is subject to a listed Indiana tax must keep books and records, including all source documents, "so that the department can determine the amount, if any, of the person's liability for that tax by reviewing those books and records." IC § 6-8.1-5-4(a). "If the [D]epartment reasonably believes that a person has not reported the proper amount of tax due, the [D]epartment shall make a proposed assessment of the amount of the unpaid tax on the basis of the best information available to the [D]epartment." IC § 6-8.1-5-1(a). All tax assessments are prima facie evidence that the Department's claim for the unpaid tax is valid; the taxpayer bears the burden of proving that any assessment is incorrect. IC § 6-8.1-5-1(c); Lafayette Square Amoco, Inc. v. Indiana Dep't of State Revenue, 867 N.E.2d 289, 292 (Ind. Tax Ct. 2007); Indiana Dep't of State Revenue v. Rent-A-Center East, Inc., 963 N.E.2d 463, 466 (Ind. 2012). "Each assessment and each tax year stands alone." Miller Brewing Co. v. Indiana Dep't of State Revenue, 903 N.E.2d 64, 69 (Ind. 2009). Thus, the taxpayer is required to provide documentation explaining and supporting its challenge that the Department's assessment is wrong. Poorly developed and non-cogent arguments are subject to waiver. Scopelite v. Indiana Dep't of Local Gov't Fin., 939 N.E.2d 1138, 1145 (Ind. Tax Ct. 2010); Wendt LLP v. Indiana Dep't of State Revenue, 977 N.E.2d 480, 486 n.9 (Ind. Tax Ct. 2012). Also, "all statutes are presumptively constitutional." Indiana Dep't of State Rev. v. Caterpillar, Inc., 15 N.E.3d 579, 587 (Ind. 2014) (citing UACC Midwest, Inc. v. Indiana Dep't of State Rev. 629 N.E.2d 1295, 1299 (Ind. Tax Ct. 1994)). When an agency is charged with enforcing a statute, the jurisprudence defers to the agency's reasonable interpretation of that statute "over an equally reasonable interpretation by another party." Caterpillar, Inc., 15 N.E.3d at 583.

Indiana imposes an excise tax called "the state gross retail tax" (or "sales tax") on retail transactions made in Indiana. IC § 6-2.5-2-1(a); 45 IAC 2.2-2-1. A retail transaction is a transaction made by a retail merchant that constitutes "selling at retail." IC § 6-2.5-1-2(a). Selling at retail occurs when a person "(1) acquires tangible personal property for the purpose of resale; and (2) transfers that property to another person for consideration." IC § 6-2.5-4-1(b). A person who acquires tangible person property in a retail transaction (a "retail purchaser") is liable for the sales tax on the transaction. IC § 6-2.5-2-1(b). The purchaser in general "shall pay the tax to the retail merchant as a separate added amount to the consideration in the transaction." Id. "The retail merchant shall collect the tax as agent for the state." Id.

When a purchaser claims the purchase "is exempt from the state gross retail [] tax[], [the purchaser] may issue an exemption certificate to the seller instead of paying the tax." IC § 6-2.5-8-8(a). The "seller accepting a proper exemption certificate under [IC § 6-2.5-8-8] has no duty to collect or remit the state gross retail [] tax on that purchase." Id. Otherwise, as an agent for the State of Indiana, the seller "holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus any penalties and interest attributable to those taxes, to the state." IC § 6-2.5-9-3.

Additionally, a statute which provides a tax exemption is strictly construed against the taxpayer. Indiana Dep't. of State Revenue, Sales Tax Division v. RCA Corp., 310 N.E.2d 96, 97 (Ind. Ct. App. 1974). "[W]here such an exemption is claimed, the party claiming the same must show a case, by sufficient evidence, which is clearly within the exact letter of the law." Id. at 101 (internal citations omitted). In applying any tax exemption, "[t]he general rule is that tax exemptions are strictly construed in favor of taxation and against the exemption." Indiana Dep't of State Revenue v. Kimball Int'l Inc., 520 N.E.2d 454, 456 (Ind. Ct. App. 1988).

Taxpayer in this protest claimed that the audit assessment is overstated based on various reasons. This Letter of Findings addresses them in turn as follows:

A. Trade-in Allowance

Taxpayer argued that the audit erroneously disallowed the "trade-in" allowance on three RV sales for which Taxpayer's customers traded in their motor vehicles. These vehicles were motorized passenger vehicles, which

included a 2011 Chevrolet Silverado truck, a 2013 Acura MDX SUV, and a 2005 Ford Excursion 4X4. Taxpayer treated these motorized passenger vehicles as "like-kind" exchanges for RVs and deducted the trade-in amount ("trade-in allowance") from the sales price of the RVs. Taxpayer claimed that, it was entitled to the "trade-in allowance" because the trade-ins were "like-kind" exchanges, not subject to sales tax.

IC § 6-2.5-1-5(b)(1) provides a reduction in the gross retail income for like-kind exchanges, which, in turn, reducing the amount of sales price subject to sales tax in Indiana. IC § 6-2.5-1-6 states:

> (a) "Like kind exchange" means the reciprocal exchange of personal property between two (2) persons, when:
> (1) The property exchanged is of **the same kind or character**, regardless of grade or quality; and
> (2) The persons exchanging the property both own the property prior to the exchange.
> (b) A "like kind exchange" may be a part of a transaction involving additional consideration other than the exchanged property.
> (c) Notwithstanding subsection (a), a "like kind exchange" does not occur when:
> (1) The transaction involves more than two (2) persons; or
> (2) One (1) party to the transaction, through agreement or negotiation with the second party, acquires personal property for the primary purpose of exchanging that property for like kind property held by the second party.

(**Emphasis added**).

45 IAC 2.2-1-1 explains, in relevant parts:

> (k) Like Kind Exchange: Limited to Two Parties. Non-taxable "exchanges" include only transactions for a swap or barter of property between two parties. Property received in an exchange transaction in which a third party is involved, with or without property, is subject to gross retail tax. This rule is not meant to deny non-taxability of exchanges where one or both of the parties in a two-party exchange employ an agent in carrying out the agreement.
>
> (l) Like Kind Exchange: Property to be Owned by Parties at Time of Exchange. Non-taxable "exchanges" include only transactions in which the property exchanged is owned by the parties thereto at the time the exchange agreement is entered into. Transactions in which the property to be exchanged is acquired by one party after the agreement to exchange has been arranged are taxable. The exchange agreement must specify the definite units or quantity of property to be exchanged. However, "retail merchants" are allowed to consider as non-taxable the full value of tangible personal property of like kind received in allowable exchanges, even though ownership of the property received is encumbered by a conditional sales contract, retail installment contract, or a chattel mortgage.

Furthermore, "the words like kind have reference to the nature or character of the property and not to its grade or quality. One kind or class of property may not . . . be exchanged for property of a different kind or class . . . ." Treas. Reg. § 1.1031(a)-1(b). In this instance, "'recreational vehicle' means a vehicle with or without motive power equipped exclusively for living quarters for persons traveling upon the highways." IC § 6-2.5-5-39(b). Recreational vehicle "includes a travel trailer, a motor home, a truck camper with a floor and facilities enabling it to be used as a dwelling, and a fifth wheel trailer." Id.

The Department Sales Tax Information Bulletin 28S (April 2012), 20120530 Ind. Reg. 045120259NRA ("Information Bulletin 28S"), further explained, in relevant part, as follows:

> **II. AMOUNT Subject to Tax**
>
> **B. Trade-in Allowance**
>
> The deduction for a trade-in allowance applies only to "like-kind exchanges" in which the motor vehicle or trailer to be traded in is owned and titled in the name of the customer. A like-kind exchange means a motor vehicle traded from another motor vehicle or a trailer traded for another trailer. **A trade-in of a motor vehicle for a trailer is not a "like-kind exchange" and is not deductible in the calculation of the amount of the taxable gross retail income received by the dealer.** Non-like-kind exchanges are merely another form of a payment to the dealer and do not reduce the dealer's gross retail income. Note: **one exception to the general rule that a motor vehicle traded in for a trailer does not constitute a "like-kind exchange" is when a motorized recreational vehicle is traded in for a non-motorized recreational vehicle. In such a**

case, the Department considers the motorized and non-motorized recreational vehicles to be like-kind.

Taxpayer, referencing Letter of Findings 04-20130234 (April 23, 2014), 20140625 Ind. Reg. 045140217NRA, asserted that the audit erroneously disallowed the "Motorized Passenger Car[] / Truck[] trade-in for a Motorized Recreational Vehicle." Taxpayer claimed that "we do not believe that this denial is supported . . . by . . . Indiana laws or regulations." Taxpayer referenced its prior audit stating that "the only disallowances being for motorized passenger vehicles traded-in for non-motorized trailers." Taxpayer further argued that Information Bulletin "28S does not prohibit like-kind exchanges of motor vehicles for motorized RVs, but does specifically prohibit motor vehicles for non-motorized trailers."

Upon review, however, Taxpayer is mistaken of its interpretation of Indiana law and regulations. In this instance, to determine whether the trade-ins qualify for "like-kind" treatment, the character of the property must be examined. "Recreational vehicles" are vehicles "with or without motive power equipped exclusively for living quarters for persons traveling upon the highways." Thus, as a general rule, a trade-in of motor vehicle for a non-motorized trailer is not a "like-kind" exchange. There is an exception to this general rule. That is, the motorized and non-motorized recreational vehicles are considered to be like-kind pursuant to IC § 6-2.5-5-39(b) and Information Bulletin 28S. It goes without saying that a trade-in of a motor vehicle for a motorized RV is not a "like-kind" exchange because the character of the property, including function, size, and purpose of use, are very different.

Taxpayer's documents demonstrated that the 2011 Chevrolet Silverado truck, the 2013 Acura MDX SUV, and the 2005 Ford Excursion 4X4 were passenger cars or trucks, i.e., motor vehicles. Unlike the recreational vehicles, the motor vehicles are not "equipped exclusively for living quarters for persons traveling upon the highways." Thus, those motor vehicles are not "like-kind" vehicles to "recreational vehicles." Moreover, Taxpayer's reliance on the Department's prior audit is also misplaced because the prior audit also disallowed this type of trade-in allowance. The Letter of Findings 04-20120348 (August 20, 2012), 20121031 Ind. Reg. 045120569NRA ("LOF"), referenced the Information Bulletin 28S to address Taxpayer's prior protest whether the non-motorized trailer and the motorized RVs are "like-kind" property. The LOF concluded that RVs are recreational vehicles, motorized or otherwise. Taxpayer thus had an adequate notice that motor vehicles are not "like-kind" property to be exchanged for RVs since August 2012.

In short, the 2011 Chevrolet Silverado truck, the 2013 Acura MDX SUV, and the 2005 Ford Excursion 4X4 did not qualify for the "like-kind" exchanges because those vehicles were not "equipped exclusively for living quarters for persons traveling upon the highways." They have distinctly different character and are used for different purposes. Taxpayer thus cannot deduct the "trade-in allowance" from the sales price of the RVs and the total amount of those "trade-ins" stated in Taxpayer's invoices was subject to Indiana sales tax. The audit properly included the amount to calculate the projection error rate to calculate the tax due on Taxpayer's sales of RVs.

B. Sales Tax Paid to Missouri

Without a valid ST-137RV form, the audit determined that one of Taxpayer's RV sales, in the amount of $124,100, was an Indiana transaction. The audit thus first adjusted the amount of sales tax which would have been due to Indiana to compute the error rate. The audit further determined that Taxpayer actually collected $4,150 tax at the time of the sale but it only remitted $3,931.60 to Missouri. The audit thus proceeded to adjust the difference to arrive at the error rate under 45 IAC 2.2-6-1 to project the tax due for Taxpayer's sales of RVs.

Taxpayer claimed that the audit erroneously included "two adjustments" on one specific $124,100 transaction. Taxpayer argued that it was not responsible for the Indiana sales tax because the sale was an out-of-state sale and the sales tax was paid to Missouri. Alternatively, Taxpayer asserted that even if the transaction was subject to Indiana sales tax, this transaction was an isolated event and should be excluded from the projection.

As mentioned earlier, sales of vehicles in Indiana generally are subject to Indiana sales tax unless the transactions are specifically exempted under Indiana law. One particular exemption relevant to this case is a retail transaction that qualifies for the interstate commerce exemption. IC § 6-2.5-5-24(b); See also 45 IAC 2.2-5-53; 45 IAC 2.2-5-54. Specifically, 45 IAC 2.2-5-54(b), in relevant part, provides that:

> Sales of tangible personal property which are delivered to the purchaser in a state other than Indiana for use in a state other than Indiana are not subject to gross retail tax or use tax, provided the property is not intended to be subsequently used in Indiana.

Information Bulletin 28S further explains, in relevant part, as follows:

> **IV. INTERSTATE COMMERCE EXEMPTION**
>
> A vehicle . . . sold in interstate commerce is not subject to the Indiana sales tax. **To qualify as being "sold in interstate commerce," the vehicle . . . must be physically delivered**, **by the selling dealer to a delivery point outside Indiana**. The delivery may be made by the dealer, or the dealer may hire a third-party carrier. **Terms and the method of delivery must be indicated on the sales invoice**. **The dealer must document terms of delivery and must keep a copy of such terms of delivery to substantiate the interstate sale**. The exemption does not apply to sales to out-of-state buyers in which the buyer takes physical possession of a vehicle or trailer in Indiana, nor is the exemption valid if the buyer, and not the seller, hires a third-party carrier to transport the vehicle or trailer outside Indiana. If the buyer hires the carrier, the carrier is acting as an agent for the buyer; thus, the buyer takes physical possession within Indiana. Possession taken within the state does not qualify as an interstate sale. (**Emphasis is original**) (**Emphasis added**).

For sales of RVs, the Department's Sales Tax Information Bulletin 72 (July 2008), 20080827 Ind. Reg. 045080663NRA, further provides in relevant part, as follows:

> **III. Exemption From the sales tax**
>
> Effective July 1, 2006, sales of recreation vehicles . . . by Indiana dealers destined for out-of-state registration will be exempt from the Indiana sales tax if the state where the recreational vehicle . . . is going to be registered provides a similar exemption for an Indiana resident making a purchase in that state. This exemption also applies to states that do not impose a sales tax . . . Missouri . . .
>
> **V. Proof of Exemption**
>
> A purchaser who is purchasing a recreational vehicle . . . in Indiana to be registered in another state must complete an affidavit of exemption (Form ST[-]137RV) when he purchases the recreational vehicle . . . The purchaser certifies under penalty of perjury that he is not an Indiana resident and will remove the recreational vehicle . . . within 30 days to be registered in one of the states listed in the exemption from sales tax category.
> The original signed ST[-]137 RV form must be mailed to the Department of Revenue by the Indiana retail merchant within 30 days of the purchase invoice date. The Department of Revenue will notify the purchaser's state of residence as indicated on the ST-137RV form. The selling dealer must maintain a copy of the ST-137RV in order to document non-collection of the Indiana sales tax.
> (**Emphasis in original**).

Thus, a licensed Indiana RV dealer generally must either collect sales tax or an exemption certificate at the time of the sale. Further, to qualify for the interstate commerce exemption, the dealer must document the terms and the method of delivery on the sales invoice and maintain copies of delivery documents to substantiate that the vehicles are sold in interstate commerce. The RV dealers are specifically required to obtain copies of the properly executed Form ST-137RV to substantiate the sales to out-of-state purchasers. Otherwise, the dealer will be responsible for the Indiana sales tax.

Taxpayer, referencing a check payment, argued that it sold the RV and remitted the tax to Missouri. Thus, it claimed that the audit erroneously made the adjustments. Taxpayer further argued that the transaction was an isolated event and should be excluded from calculation of the error rate to project the tax of its RV sales.

Upon review, however, the Department is not able to agree. Although the check was made to Missouri and this sale was presumed to be an Indiana sale because Taxpayer did not provide the valid Form ST-137RV - Affidavit of Exemption by a Nonresident of Indiana on the Purchase of a Recreational Vehicle [] (where physical delivery is accepted within Indiana by the purchaser) - from the customer to demonstrate otherwise. Since Taxpayer did not offer any other supporting documents to demonstrate that it physically delivered the RV to the customer at an out-of-state location, the nonresident purchaser was presumed to accept the RV at Taxpayer's Indiana location and Indiana sales tax was due on that transaction.

The audit used a block sample to project the tax of Taxpayer's RV sales, the projection was to determine Taxpayer's Indiana sales tax liability. The transaction at issue was part of a randomly selected block sample and thus was representative in determining the error rate to project Taxpayer's sales tax liability for Indiana sales tax

purposes. Taxpayer had not provided documents to show that it was an isolated event. Thus, the Department is not able to agree with Taxpayer's assertion. The audit properly adjusted the difference between the Missouri tax rate and the Indiana tax rate under reciprocity to arrive at the first calculation of the error rate. The audit then separately calculated the error rate concerning the tax collected but not remitted to arrive at the second adjustment for the amount which Taxpayer remitted to Missouri. The audit reasonably excluded the amount Taxpayer remitted to Missouri. Without the valid ST-137RV, Taxpayer was responsible for the total amount of the sales tax it should have remitted to Indiana. This transaction was not an isolated sale and it was representative to determine the error rate to project the tax of Taxpayer's RV sales for Indiana sales tax purposes.

FINDING

Taxpayer's protest is respectfully denied.

II. Tax Administration - Negligence Penalty.

DISCUSSION

Taxpayer also protests the assessment of the negligence penalty.

Pursuant to IC § 6-8.1-10-2.1, the Department may assess a ten (10) percent negligence penalty if the taxpayer:

(1) fails to file a tax return;
(2) fails to pay the full amount of tax shown on the tax return;
(3) fails to remit in a timely manner the tax held in trust for Indiana (e.g., a sales tax); or
(4) fails to pay a tax deficiency determined by the Department to be owed by a taxpayer.

45 IAC 15-11-2(b) further states:

> "Negligence" on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The Department may waive a negligence penalty as provided in 45 IAC 15-11-2(c), in part, as follows:

> The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section. Factors which may be considered in determining reasonable cause include, but are not limited to:
>
> (1) the nature of the tax involved;
> (2) judicial precedents set by Indiana courts;
> (3) judicial precedents established in jurisdictions outside Indiana;
> (4) published department instructions, information bulletins, letters of findings, rulings, letters of advice, etc.;
> (5) previous audits or letters of findings concerning the issue and taxpayer involved in the penalty assessment.
>
> Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

In this instance, although Taxpayer's reliance on the previous audit is misplaced, it made reasonable arguments to support its interpretation of "like-kind" exchanges pursuant to Indiana law. The Department thus is prepared to abate the negligence penalty for this time only. Going forward, Taxpayer has adequate notice and should properly collect sales tax or exemption certificates.

FINDING

Taxpayer's protest on the imposition of the negligence penalty is sustained.

SUMMARY

For the reasons discussed above, Taxpayer's protest is sustained in part and denied in part. Taxpayer's protest of Issue II is sustained; however, its protest of Issue I is respectfully denied.

Posted: 08/30/2017 by Legislative Services Agency
An html version of this document.