

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE
HOUSE OF REPRESENTATIVES

March 15, 1985

The meeting of the Taxation Committee was called to order by Chairman Gerry Devlin on March 15, 1985, at 8 a.m. in Room 312-1, State Capitol.

ROLL CALL: All members of the Committee were present except Representative Patterson, who was excused.

CONSIDERATION OF SENATE BILL 33: Senator Elmer Severson, District 33, sponsor, stated Senate Bill 33 appears to be the most sponsored bill this session. Describing the history of the bill, he told committee members it was conceived with the final hearing of the Revenue Oversight Committee on land valuation, in January, 1983, (which was attended by more than 1,000 Montana farmers and ranchers).

Senator Severson explained that as a result of the meeting (1) a moratorium on valuation was created; (2) an interim study committee was formed; and (3) House Bill 637 (sponsored by Representative Manual), was introduced to address taxable valuation guidelines. He said members of the Interim Study Committee and the Governor's Advisory Committee, in concurrence with the Department of Revenue, came up with a "livable proposal".

Senator Severson advised committee members that one proposal provided for a 59% decrease in taxable valuation of agricultural land, as agricultural production has dropped considerably since 1963. He told the Committee he made a motion in the Interim Study Committee not to ask for the decrease and that Senate Bill 33, drafted as an alternative measure, would freeze present valuation tables.

Referring to page 4, section 4, of the bill, Senator Severson explained there is concern as to whether or not tree farmers fall into the classification for agricultural or timber land. He said the proposed amendments provide that such land be given an agricultural classification (Exhibit 1).

PROPOSERS: Mr. Greg Groepper, Administrator, Property Assessment Division, Department of Revenue, reaffirmed Senator Severson's statement that the Department worked along with the Governor's Advisory Committee and the Interim Study Committee on this issue. He commented that a large amount of expense data for agricultural land was not available to the Department, thus inhibiting efforts to rework the system.

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Mr. Groepper explained that to him, Senate Bill 63 and Representative Donaldson's bill make sense, as they present a convincing argument for freezing valuation of agricultural land in view of present production levels. He said the Division is in a position now to complete reappraisal by January, 1986, and commented that any changes to the bills would prevent completion as scheduled.

Mr. Pat Underwood, Montana Farm Bureau, stated his organization has been involved in the reappraisal process during the past two years and supports Senate Bill 33 (Exhibit 1a).

Mrs. Jo Bruner, Montana Farmers Union, asked the Committee to give the bill favorable consideration.

Mr. Don Allen, Montana Wood Products Association, told committee members he supports the bill and has been involved in discussions of property tax valuation and the plight of agricultural lands since the beginning of the 1985 session. He explained his organization is both disappointed and discouraged that there has been no agreement on all of the tax classification bills. He expressed his concern that not all of the bills will make it through the session since the Department of Revenue will not use the 40% ratio, presently in effect. Mr. Allen commented the Department's plan to use a 100% ratio would mean disaster for the timber industry, which is one of the state's five basic industries.

Mr. Allen advised committee members he sees a need for the timber industry to create its own safety net to protect itself, and asked that Senate Bill 33 be amended to tax timber lands similarly to those of agriculture. He told the Committee the amendments strike a portion of line 5 on page 4 of the bill and would strike subsection exceptions. He asked that the Committee use the present valuation in accord with rules effective May 12, 1983, until the present situation could be reworked. Mr. Allen said the amendments would also strike section C on page 4, pertaining to Christmas trees and asked that the Committee seriously consider the proposed amendments.

Mr. Dennis Burr, Montana Taxpayers Association, stated his organization supports both the bill and the proposed amendments. He told committee members that in the past, there have been four different methods of determining the valuation of agricultural lands and commented that timber land is in a similar situation, but is based on a formula. Mr. Burr explained it would be difficult to predict the cost of timber in 1986 and commented that he is afraid timber could be subject to the same problems as those being experienced by agriculture. He said the amendments request historically used valuations and legislative time to review such valuations prior to any changes being made.

Representative Switzer asked to be on record in support of the bill.

There were no other proponents and no opponents of Senate Bill 33.

QUESTIONS: Representative Williams asked Mr. Allen what information was received or what resulted from meetings in which the Wood Products Association participated. He commented that Representative Ream is working with the timber industry on a definition for commercial timber and said he believes agricultural and timber lands are two separate items. Mr. Allen responded, stating both agriculture and timber are renewable resources, and as there are some differences in thought on the issue, there doesn't seem to be one answer which would guarantee that a bill containing this language would pass the Session.

Representative Ream asked Mr. Groepper to comment on his beliefs concerning like valuation of timber and agricultural lands. Mr. Groepper replied the potential for a law suit would be paramount if agricultural and timber lands were given one and the same classification. He told committee members the valuation for agricultural land is based on 1963 values and those for timber, on 1967-71 values.

Referring to the 40% assessment factor, Mr. Groepper stated that as an administrator, he believes the old schedule would appear to be both illegal and unconstitutional, if it were to include timber in the agricultural classification.

In addressing the matter of public policy, Mr. Groepper explained that the Division uses current income and expense information for timber land valuation and believes new roads into forests improve income aspects for timber. He said there are 3.5 million acres of privately owned timber land which provide approximately \$1.2 million in tax income to the State, at 28 cents per acre.

Mr. Groepper commented he would provide the Committee with an analysis of the proposed amendments on Monday, March 18, 1985, to which Chairman Devlin agreed.

Representative Asay asked Mr. Groepper if new roads leading into timber land are viewed as improvements and if this were a permanent procedure of the Division. Mr. Groepper replied the Division is not taxing the value of such roads and that he agrees timber is a crop. He stated one of the costs in harvesting timber is putting in a road where none exists.

Representative Asay asked who builds such roads. Mr. Groepper replied that some are privately constructed and some are Forest Service roads, which he commented, are a 'freebie' to the timber industry.

Representative Harp asked what the 1963 values were for agricultural land. Mr. Groepper replied they were 65 cents per acre for agricultural land and \$1.07 per acre if personal property was included. He commented that 55 million acres of land in the state are given agricultural classification.

Representative Harp asked why the timber industry did not express its opinions in 1983, as did agriculture. Mr. Groepper replied that a rule hearing for timber lands was held prior to the 1983 session and that in August, 1982, a draft of the proposed rules was sent to members of the timber industry along with the adoption of the appraisal plan of December, 1981. He said House Bill 91, which was introduced during the 1983 session, described changes in how timber land was recorded and that it is incorrect to assume the timber industry was not aware of the actions of the Department of Revenue. Mr. Groepper commented the Department of Revenue supports Senate Bill 48.

Representative Harp asked if increases from 50% to 70% were possible for the assessment of timber land in the state, as suggested by Mr. Allen. Mr. Groepper replied he believes this legislature will adjourn without creating some tax mechanisms in this area, which he said are addressed in Senate Bill 48. He stated that Representative Ramirez' bill (House Bill 198) contains a tax adjustment mechanism and that the Governor wants to make certain each classification is adjusted prior to the end of the current biennium.

Mr. Groepper commented that a better approach may need to be derived to address the problem, if neither Senate Bill 48 nor Senate Bill 240 pass.

In closing, Senator Severson addressed the proposed amendments and said he has been asked by the timber industry why timber land has not been included in the agricultural classification. He told committee members he has been aware of the amendments and has no objection to them if they can work in the bill. Senator Severson told committee members he believes the bill is fair and that it is vital the bill pass, as agriculture is acting fairly in requesting a freeze on valuation. He commented that in the past 6-8 months, agriculture has watched its land values plummet and that no one knows where it will bottom out.

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CONSIDERATION OF SENATE BILL 41: Senator Tom Towe, District 46, sponsor, stated Senate Bill 41 was requested by the Department of Revenue and approved by the Revenue Oversight Committee. He explained subfunds A, B and C, on the distribution of income graph for coal trust funds, which he said would become effective July 1, 1985, if the bill were to pass (Exhibit 2).

Senator Towe told committee members 50% of coal tax payments go to the general fund and 50% are held for 6 months for the purpose of financing water bonds. He explained that any funds not utilized for water bonds during that period of time would go to subfund B, the constitutional trust fund (which is administered by the Board of Investments). He commented that less than \$1 million has been used for water bonds thus far in the program.

Senator Towe advised the Committee that subfund B was divided during the 1983 session, allocating 25% to in-state investments, which is administered by the Board of Economic Development, while the remaining 75% is administered by the Board of Investments. He said interest from subfund A and B goes to subfund C, and that 15% of this amount reverts back to principle. Senator Towe explained that there is a question as to where this 15% goes, which is addressed in Senate Bill 41 (wherein it is proposed that 15% return to the Board of Economic Development and the remainder to the Board of Investments).

PROPOSERS: Mr. Dale Harris, Deputy Administrator, Board of Economic Development, stated his support of the bill, since the Board would receive a return of 15% of its own earned interest. He explained that amount would revert to the main trust fund, if it were not given to Economic Development, and that the funds are needed to replace the draw-down from the water bond program of \$600,000 (which took place prior to the funds being received by Economic Development).

There were no other proponents and no opponents of the bill.

QUESTIONS: Representative Asay asked if the entire 15% or if 15% of that amount, would revert to Economic Development. Senator Towe replied this matter has been unclear and is clarified by Senate Bill 41, which states that 15% of subfund C would revert to Economic Development.

Representative Hansen stated she was confused between the terms, "interest" and "income and earnings". Senator Towe explained that "annual income and earnings" is adequate to describe section 17-6-203(5), MCA, which establishes that 25% of subfund C goes to in-state investments, as passed by the people in Initiative 95.

Representative Ellison asked what the State has been doing with in-state investments and if the income received has been going to the permanent coal trust fund. Senator Towe replied that in-state investments commenced July 1, 1983, and the fund is not old enough to be a significant factor at this time, but will become one and needs to be addressed.

Representative Williams said he was confused by the graph wherein 15% of subfund C reverts to the trust fund and 15% also goes to in-state investments. Senator Towe replied that 15% of total interest income received is given back to in-state investments and the remaining 85% is appropriated by the Legislature each session.

Representative Gilbert stated he, too, was concerned with the graph representing the 15% return to in-state investments. Senator Towe replied he should have lined out 25% in subfund A of the graph, for clarity.

Chairman Devlin commented a bill was introduced during the 1983 session pertaining to subfund C. Senator Towe replied it may have been included with Initiative 95, which consisted of two parts (establishing the investment trust fund and setting aside funds for Economic Development of 4½% or \$4 million during the last biennium).

Chairman Devlin asked Senator Towe how he arrived at the 15% figure in subfund C. Senator Towe replied these are all permanent trust fund monies and the bill allocates only those from the water bond fund.

Representative Cohen asked about water bond draw-down of funds and their return to Economic Development. Mr. Harris replied the funds are already split 25% and 75% when they reach subfund A, where they are set aside for reserves and for interest payments. He explained there has been a \$205,000 draw-down already for water bonds (while an estimated \$600,000 will be drawn-down this year), creating a permanent loss of these dollars to the fund. Mr. Harris said the remaining dollars are invested short term, as they must remain liquid.

Representative Cohen asked about the present rate of return on investments. Mr. Harris replied it is presently 9.7% (short term), wherein \$12 million is used to support \$6 million in bonds as a reserve fund, but he believes the state is holding too much money in that particular fund.

Representative Cohen said he presumed the rate of return was higher than 9.7%. Mr. Harris replied there is an 11.19% cash return on state investments, on which is calculated a tax, for a theoretical rate of return of approximately 22%.

Representative Cohen asked what the annual rate of inflation is. Mr. Harris replied it is presently 3.9%.

Representative Cohen asked Senator Towe to explain the 15% of interest income returned to the permanent trust fund. Senator Towe advised that 1.9% of the total trust fund is what the 15% amounts to in terms of return to the trust fund. He said an increase to 30% would be close to the annual rate of inflation.

Representative Cohen commented that Representative Ramirez' bill would reduce the rate of erosion to the fund. Senator Towe replied this bill does not address the 15% reinvestment figure as it is not open to address. He said that as the trust fund is receiving a major injection of new money, if 15% were added, it would total 25%, which is way more than presently needed.

Representative Cohen asked what the increase is to the annual rate of reinvestment to the trust fund. Senator Towe replied it is presently 15% of \$1.2 million.

Mr. Dale Harris, responding to Representative Cohen's question, stated that amount is \$215,000 this year and it is required by statute that 15% already be on deposit to the permanent trust fund. He said the bill only changes where the 15% is deposited and not the amount (15% of the interest on 25%), and is a first step toward straightening out the amount of interest to revert to the permanent trust fund.

Representative Ellison asked why the Legislature did not channel some funds down and use them as a variable to make more money. Senator Towe said he agrees that there is way more money in subfund A than needed, as the bonding council has a tendency to oversecure (due to the enormous increase in water bond activity in past years). He commented that the Legislature should look at requiring that the balance of subfund A be used to earn interest.

Representative Sands asked how the 15% plow-back of funds compares with the draw-down of funds for water bonds. Senator Towe replied that the draw-down has been less than \$1 million during the past three years. Mr. Harris commented that the Legislature should look at policy issues on organization of the trust fund and the impact of draw-down funds for water bonds, as these dollars are a permanent loss to the fund. He further stated that the Legislature cannot deal with both impacts and retain dollars.

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Representative Sands asked why the bill wasn't considered by the Revenue Oversight Committee. Senator Towe replied it was a good question, which he could not answer. He stated that last session water bonds were authorized which came in at 6% and were kicked back, returning at 7% for a 3% subsidy. He said currently subsidies of 5-6% are being requested, which greatly concerns him.

Representative Ream commented that the Committee needs to strike "TAX" at the beginning of line 17 on page 2, since it is redundant, to which Senator Towe agreed.

Senator Towe closed without further comment.

CONSIDERATION OF SENATE BILL 99: Representative Dan Harrington, District 68, spoke for Senator Lynch, sponsor of the bill, who could not be present. Representative Harrington explained the bill limits back taxes for motor vehicle licensure to two years. He said there are no such dates for heavy trucks or motor-cycles and it is hoped the bill will be an incentive for persons to license their vehicles; thus generating increased revenue to local governments. Representative Harrington requested that the Committee support the bill.

PROONENTS: Mr. Charles Gravely, Montana County Treasurer's and County Assessor's Association, said there is concern with vehicles which have not been licensed for a number of years since tax collections are relatively minimal (the Department of Revenue requires back taxes be paid for up to 10 years).

Mr. Gravely stated his organizations support the bill as drafted, but suggested the Committee may want to amend the bill, as when codified, it would apply to all motor vehicles.

Mr. Dennis Burr, Montana Taxpayers Association, stated his support of the bill, and said he suspected it would have almost no revenue impact to the State. He said he believes it is a fair bill and advised committee members this practice is already being utilized by some counties.

There were no other proponents and no opponents of Senate Bill 99.

QUESTIONS: Representative Williams asked Representative Harrington which vehicles Senator Lynch intended to include in the bill. Representative Harrington replied the bill addresses cars and light trucks.

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Representative Asay commented that the bill, which states two years back taxes, conflicts with the fiscal note, which states one year back taxes.

Chairman Devlin stated the bill reads, "personal property tax" against these vehicles instead of "fees", and as written, the bill would seem to include all motor vehicles. Representative Harrington deferred to Mr. Groepper, who stated that statutes pertaining to registration of motor vehicles are different from property taxation statutes and fees and he believes Mr. Gravely may be correct in suggesting an amendment. Mr. Groepper said language may need to state, "property tax or fee" and explained the Senate went with two years as it was their thought that one year would create a negative effect by tempting persons to skip paying such taxes.

Chairman Devlin asked what the effective date of the bill would be. Mr. Groepper replied the original language was effective last year. Mr. David Bohyer, Legislative Researcher, told the Committee section 1-2-109, MCA, allows negation of an action that has already taken place (which would resolve the matter of effective date).

Representative Asay asked if the title would need to be corrected. Mr. Groepper replied the clearer the language, the easier it would be to interpret and carry out the intent of the bill.

Representative Zabrocki asked if the language on page 2, line 5, was all-inclusive. Mr. Groepper replied it did not address trailers, motorcycles and motorhomes.

Representative Harrington closed for Senator Lynch and told the Committee four sessions ago he carried a similar bill without success, that he felt good about that bill and believes Senate Bill 99 is an even better one.

The Committee entered into executive session following a ten minute break.

DISPOSITION OF SENATE BILL 41: Representative Cohen made a motion that Senate Bill 41 BE CONCURRED IN.

Representative Ream made a motion that the Committee amend the bill by striking "TAX" from the beginning of line 7, page 2. The motion was given unanimous approval by the Committee.

Representative Asay stated he believes the language in the bill is correct concerning the 15% figure, even though the diagram may be a little misleading.

The motion made by Representative Cohen was given unanimous approval by the Committee.

DISPOSITION OF SENATE BILL 99: Representative Harrington commented he believes no amendments are necessary.

Representative Williams stated the title needs to coincide with the rest of the bill. Legislative Researcher, David Bohyer, advised the Committee, the bill speaks only to personal property taxes while the title speaks to both taxes or fees. He commented there is a need to amend the title or the bill, either of which would be very simple to accomplish.

Representative Ellison commented that he is concerned that the counties could still go back 10 years for personal property taxes, if "personal property tax" were put in the bill. Mr. Bohyer stated the bill includes only trucks and not light vehicles. He said the Committee could insert "or fee in lieu of tax" following "taxes" on page 2, line 20 of the bill.

Representative Asay made a motion that the bill be so amended.

Representative Ream stated that "or fees" is included in line 9, page 3 of the bill. Mr. Bohyer explained that this language clarifies the intent of the bill that fees be included.

The motion made by Representative Asay to amend Senate Bill 99 was given unanimous approval by the Committee.

Chairman Devlin commented the bill also includes vehicles not on the fee system.

Representative Sands said he was confused by language in section 61-3-532, MCA, in line 25, page 2 of the bill. Mr. Bohyer replied the language refers to the light vehicle license fee and that, actually, the bill would not need to be amended.

Representative Switzer made a motion that the amendment to Senate Bill 99 be reconsidered. Representative Asay made a motion that the Committee remove the amendment, which was given unanimous approval by the Committee.

Representative Harrington made a motion that Senate Bill 99 BE CONCURRED IN. The motion was given unanimous approval by the Committee.

CONSIDERATION OF SENATE BILL 43: Representative Switzer made a motion that Senate Bill 43 BE NOT CONCURRED IN.

Representative Sands provided committee members with copies of information from the Department of Revenue (Exhibit 3). He said the bill is good in concept as it deals with those situations where a business entity might change from full corporation to Subchapter S status, in order to gain more favorable treatment under capital gains regulations. He said the federal government states that capital gains can be taxed at a lower rate under Subchapter S status and disallows such action, while Montana does not. Representative Sands stated the bill would correct this situation.

Representative Williams made a substitute motion that Senate Bill 43 BE CONCURRED IN. The motion passed with Representatives Switzer, Devlin, Asay and Zabrocki voting no, and all other members of the Committee voting aye, except Representatives Harp and Patterson, who were excused.

Chairman Devlin requested that Representative Sands carry Senate Bill 43, Representative Harrington carry Senate Bill 99, and Representative Cohen carry Senate Bill 41.

CONSIDERATION OF SENATE BILL 44: Mr. David Bohyer, Legislative Researcher, referred to a statement made by Mr. Dave Johnson, Billings, during the hearing of Senate Bill 44, which pertained to section 42.6.1102, MCA, and administrative rules for subsection 2, which pertain to interest received on deferred payments. He said the correct section is 42.16.1113(3), MCA, which clears up confusing testimony presented by Mr. Johnson and the Department of Revenue.

Representative Switzer said he thought the bill was an attempt to follow contracts "all over the country" to collect on the Montana portion of the income received and that he believes Montana sold its interest when the property was sold.

Representative Williams said the State is only trying to collect taxes on income made in Montana when the transaction is completed in Montana. He said the underlying language at the bottom of page 2 and the top of page 3 of the bill is quite clear.

Representative Switzer asked if Montana income tax would be paid on property owned and sold in Wyoming, when the owner resides in Montana. Mr. Bohyer replied that taxes paid in Montana are deducted from income taxed by other states and that it should be the same in reverse. He commented that as Wyoming has no state income tax, the only tax paid would be in Montana, in this instance.

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Representative Asay, referring to line 18, on page 1 of the bill, said it appears that interest from a source other than a sale of property would not be included in the bill. Mr. Bohyer replied this was correct as interest on deposits is not included.

Chairman Devlin asked why deposits were exempted while sales of property were not. Representative Asay commented that he agreed with Chairman Devlin.

Representative Ream advised committee members that line 22 provides an exception and asked Mr. Bohyer to explain the top portion of page 2, concerning reciprocity agreements between states. Mr. Bohyer replied there are about five different rules which pertain to this situation and, in his opinion, Department of Revenue rules already deal with the situation addressed in the bill.

Representative Zabrocki asked how the Department would become aware of such sales. Representative Ellison commented that when an individual is receiving interest income, the government knows. Representative Switzer added that a realty transfer certificate leaves a clear trail.

Representative Williams made a motion that Senate Bill 44 BE CONCURRED IN.

Representative Gilbert asked how an individual would be taxed if there were no reciprocal agreement between states. Mr. Bohyer replied the potential is there for double taxation if no reciprocal agreement exists.

Representative Keenan stated she was concerned that such income would go untaxed if neither Montana nor another eligible state collected taxes due. She commented the major concern of the bill is to obtain income due the State of Montana.

Chairman Devlin told committee members he was concerned with how the Department of Revenue can utilize different rules for income from deposits. Representative Williams commented most of this income is already subject to taxation.

Representative Switzer stated he believed the same property would continue to pay taxes in Montana even if it were located and sold in Wyoming, when the seller resided in Montana. Representative Williams advised Representative Switzer that lines 22,23 and 24, on page 1 of the bill, create exceptions for business, trades or professions.

Representative Switzer made a substitute motion that Senate Bill 44 BE NOT CONCURRED IN.

Chairman Devlin, referring to Representative Williams' statement, said that portion of the bill speaks to income and doesn't address interest. Representative Gilbert explained the bill states no Montana tax is to be paid on deposits if the depositor resides outside the State, but does apply to the sale of real property, which he believes to be discriminatory.

Mr. Ken Morrison, Administrator, Income Tax Division, Department of Revenue, told the Committee the bill does not apply to residential property sold, but interest earned on business property installment sales.

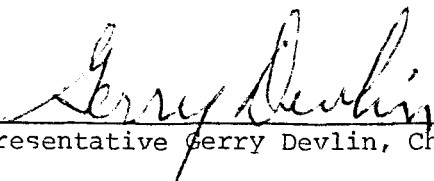
Representatives Zabrocki and Koehnke both commented that if the owner moved for example, to Arizona, double taxation could still take place. Mr. Morrison replied that Montana would allow a credit for taxes paid in another state.

Representative Williams commented there would be no double taxation if Montana did allow such a tax credit. Representative Hansen advised Representatives Zabrocki and Koehnke that when an individual goes from Montana, he or she can file a non-resident return from Montana.

Representative Sands, referring to section 42.16.1142, MCA, asked if the section would address property owned and sold in another state. Mr. Morrison replied his division gave incorrect information during the hearing of Senate Bill 44 and told the Committee section 42.16.1113(3), MCA, provides clarification of the matter. Representative Sands stated he was still concerned that (3) of the section presents a conflicting interpretation.

The motion made by Representative Switzer that Senate Bill 44 BE NOT CONCURRED IN resulted in a tie vote (Roll Call vote attached). The Committee resorted to the original motion made by Representative Williams that Senate Bill 44 BE CONCURRED IN and Chairman Devlin announced that bill would go to the House floor without recommendation.

There being no further business before the Committee, the meeting was adjourned at 10:55 a.m.



Representative Gerry Devlin, Chairman

VISITORS' REGISTER

TAXATION

COMMITTEE

BILL NO. SB 33

DATE March 15, 1985

SPONSOR Sen. Severson

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
Pat Underwood	Boze man, MT MT-Farm BeBegea	✓	
Dennis Burr	Clancy	✓	
Don Allman	Clancy - Vt Wood	✓	
J. B. Brown	Adams-Farmers Union	✓	

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PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

TAXATION

COMMITTEE

BILL NO. SB 41

DATE March 15, 1985

SPONSOR Senator Towe

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT FORM

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

VISITORS' REGISTER

TAXATION

COMMITTEE

BILL NO. SB 99

DATE March 15, 1985

SPONSOR Senator Lynch

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
<i>Charles Gavelin</i>	<i>Helena</i>	<i>SB99</i>	
<i>Dennis Burr</i>	<i>Clancy</i>	✓	

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