COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0463H.02C
Bill No.: HCS for HB 528
Subject: Taxation and Revenue - General; Tax Incentives; Education, Elementary and Secondary; Revenue, Department of; Taxation and Revenue - Income; Children and Minors
Type: Original
Date: April 29, 2021

Bill Summary: This proposal would modify provisions relating to education-related tax deductions.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
General Revenue Fund	$0	Less than ($4,502,353) up to ($10,405,996)	Less than ($4,456,444) up to ($10,360,087)
Total Estimated Net Effect on General Revenue	**$0**	**Less than ($4,502,353) up to ($10,405,996)**	**Less than ($4,456,444) up to ($10,360,087)**

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Total Estimated Net Effect on Other State Funds	**$0**	**$0**	**$0**

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Total Estimated Net Effect on All Federal Funds	**$0**	**$0**	**$0**

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
General Revenue (DOR)	4 FTE	4 FTE	4 FTE
Total Estimated Net Effect on FTE	**4 FTE**	**4 FTE**	**4 FTE**

☒ Estimated Net Effect (expenditures or reduced revenues) expected to exceed $250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

☐ Estimated Net Effect (savings or increased revenues) expected to exceed $250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Local Government	**$0**	**$0**	**$0**

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of Administration – Budget & Planning Division (B&P)** state this proposed legislation may reduce Total State Revenue (TSR) by $4,093,235 to $9,774,099 annually once SB 509 (2014) has fully implemented.

B&P notes this proposed legislation will impact the calculation under Article X, Section 18(e).

Section 143.121 – Tax Deduction for Educator Expenses

Officials from **B&P** state there are multiple reference changes throughout Section 143.121. These changes will not impact TSR, General Revenue (GR), or the calculation under Article X, Section 18(e).

Section 143.121.3(12) creates a tax deduction of up to $1,000 for qualifying educator expenses beginning in Tax Year 2022. The deduction would only be granted for educators and expenses that qualify for the current federal tax deduction. B&P notes that while the deduction will become available in Tax Year 2022, the impact to TSR will not occur until taxpayers file their annual return in Fiscal Year 2023.

In Tax Year 2018, the most recent complete tax year data available, there were 64,250 tax filers that claimed the federal tax deduction for a total claim amount of $16.6 million, for an average claim amount of approximately $258.

For the purpose of this fiscal note, B&P will show a range in potential revenue loss between the average of $257 federal deduction actually claimed in Tax Year 2018 and the cap of $1,000 set forth in this proposed legislation. However, deductions do not reduce revenues on a dollar for dollar basis, but rather in proportion to the top tax rate applied. Therefore, B&P will show the estimated impacts throughout the implementation of the tax rate reductions from SB 509 (2014).

Tax Rate	5.4%	5.3%	5.2%	5.1%
Low Estimate	$894,240	$877,680	$861,120	$844,560
High Estimate	$3,469,500	$3,405,250	$3,341,000	$3,276,750

Therefore, B&P estimates that this proposed legislation could reduce TSR and GR by $894,240 to $3,469,500 (top tax rate 5.4%) or by $877,680 to $3,405,250 (top tax rate 5.3%) in Fiscal Year 2023. Once SB 509 (2014) has fully implemented, this proposed legislation could reduce TSR and GR by $844,560 to $3,276,750 annually.

Officials from the **Missouri Department of Revenue (DOR)** state this proposed legislation states for all tax years beginning on or after January 1, 2022, one hundred percent (100%) of all unreimbursed educator expenses incurred by an eligible educator during the taxable year, not to exceed one thousand dollars ($1,000) is eligible to be deducted from a taxpayer's Missouri Adjusted Gross Income. An eligible educator is defined as one who qualifies under 26 U.S.C. Section 62.

DOR used IRS 2018 data for determining those who qualify under 26 U.S.C. Section 62:

- Number of Filers: 64,250
- Amount: $16,560,000
- Average Claimed: $258

This proposed legislation allows for a $1,000 Missouri deduction while the current average amount claimed on federal tax returns is approximately $258. Using the 64,250 number of federal filers, DOR calculated a high/low range showing the potential revenue impact if all individuals claimed at the $258 current average amount versus all individuals claiming the proposed $1,000 deduction. DOR notes that this is a deduction and therefore is not a dollar for dollar loss. The impact for the teachers under 26 U.S.C Section 62:

Tax Year	Current Law	TY22*	TY23*	TY24*
Tax Rate	5.4%	5.4%	5.3%	5.2%
Low Estimate	$894,240	$894,240	$877,680	$861,120
High Estimate	$3,469,500	$3,469,500	$3,405,250	$3,341,000

*assumes each SB 509 (2014) trigger is reached

DOR notes this proposed legislation would begin January 1, 2022 and the tax returns claiming the deduction would be filed starting in Fiscal Year 2023. The projected tax rate at that time is estimated to be 5.3%. This is estimated to be a loss to General Revenue.

Total impact.

Fiscal Year	FY22	FY23	FY24
Low Estimate	$0	($877,680)	($877,680)
High Estimate	$0	($3,405,250)	($3,405,250)

DOR anticipates the need for one (1) FTE Associate Customer Service Representative for every 14,700 errors created, one (1) FTE Associate Customer Service Representative for every 5,700 pieces of correspondence generated and one (1) temporary employee for the new line item. Also,

DOR states that a new line would need to be created on Form MO-A. DOR anticipates this will result in a cost of approximately $2,000.
Oversight notes the estimated number of taxpayers that would qualify for the tax deduction created under this proposed legislation is greater than the threshold(s) established by DOR warranting additional FTE. Therefore, for purposes of this fiscal note, Oversight will include DOR's administrative cost(s) in this fiscal note.

However, **Oversight** will not report DOR's administrative cost(s) in Fiscal Year 2022. Rather, Oversight will report DOR's administrative cost(s) beginning in Fiscal Year 2023. Oversight notes the tax deduction created is for all tax years beginning on or after January 1, 2022. Tax Year 2022 tax returns will not be filed until after January 1, 2023 (Fiscal Year 2023). Oversight assumes DOR can hire the FTE required at the beginning of Fiscal Year 2023 (July 2022) and have such FTE properly trained within the six (6) months prior to the date in which the first tax returns are filed claiming the tax deduction created (January 2023). Furthermore, Oversight assumes the equipment and expense cost(s) DOR estimated for the part time employee can be absorbed with existing resources.

Oversight notes this proposed legislation creates an Individual Income Tax deduction under Section 143.121.3.12 equal to the lesser of: one hundred percent of all unreimbursed educator expenses or $1,000.

An eligible educator is defined as "an eligible educator as defined under 26 U.S.C. Section 62, as amended".

Oversight notes Section 26 U.S.C. Section 62 defines an eligible educator as an individual who is a kindergarten through grade 12 teacher, instructor, counselor, principal or aid in a school for at least 900 hours during a school years.

Educator expenses are defined as expenses incurred by an eligible educator that qualify for a federal deduction under 26 U.S.C. Section 62.

Oversight notes pre-tax deductions do not reduce revenue(s) on a dollar-for-dollar basis. The estimated amount of deduction must be multiplied by the applicable tax rate to estimate the impact to state revenue(s).

Oversight notes the current tax rate is 5.4% (Tax Year 2021).

The current Individual Income Tax rate is subject to be reduced by one-tenth of one percent three more times pursuant to SB 509 (2014). A reduction in the rate of tax shall **only** occur if the amount of net general revenue collected in the previous fiscal year exceeds the highest amount of net general revenue collected in any of the three fiscal years prior to such fiscal year by at least $150 million.

Oversight anticipates the Individual Income Tax Rate will be reduced from 5.4% to 5.3% for **Tax Year 2022**. This would allow for two more rate reductions to occur, in future, but separate, tax years, pursuant to SB 509 (2014).
Oversight does not anticipate **Fiscal Year(s) 2023 or 2024** will be impacted by **additional** rate reductions. Therefore, for purposes of this fiscal note, the impact for **each** fiscal year reported will be calculated using an Individual Income Tax Rate of 5.3%.

Oversight notes a deduction is granted at the federal level for eligible educator expenses. Oversight notes the federal deduction for eligible educator expenses is capped at $250. Oversight notes this proposed legislation permits a deduction for eligible educator expenses, capped at $1,000.

Oversight notes the Internal Revenue Service (IRS) publishes Federal Individual Income Tax data by state. Based on the information reported for Missouri, there were approximately 64,250 returns filed claiming the Federal Educator Expense Deduction in Tax Year 2018, the most current tax year in which data is available. The total amount of Federal Educator Expense Deduction claimed in Tax Year 2018 was $16,560,000. Oversight estimates the average amount of Federal Educator Expense Deduction claimed on each return equals $258 ($16,560,000 / 64,250).

Therefore, for purposes of this fiscal note, **Oversight** estimates a reduction to General Revenue equal to a range beginning with an amount calculated using the average amount of Federal Educator Expense Deduction ($258) and ending with an amount calculated using the maximum amount allowed under this proposed legislation ($1,000). Oversight notes the deduction created under this proposed legislation would begin Tax Year 2022. Tax Year 2022 tax returns will not be filed until after January 1, 2023; Fiscal Year 2023.

Oversight estimates the following reduction to General Revenue beginning in Fiscal Year 2023:

Fiscal Year	Estimated Reduction to General Revenue Assuming Taxpayer Claims Average Amount Claimed on Federal Return (2018)	Estimated Reduction to General Revenue Assuming Taxpayer Claims Maximum Amount Permitted Under This Proposed Legislation
	Low	High
2022	$0	$0
2023	($877,680)	($3,405,250)
2024	($877,680)	($3,405,250)

For purposes of this fiscal note, **Oversight** will report a revenue reduction to GR beginning in Fiscal Year 2023 equal to the amount(s) estimated by DOR, B&P, and Oversight, when using a tax rate of 5.3%.

Section 143.128 – Tax Deduction for Private School and Home School Education Expenditures

Officials from **B&P** state this section would grant taxpayers a tax deduction for qualifying education-related expenses for private and homeschooled children in elementary and secondary school. Qualifying expenses include tuition, fees, computer software, workbooks, curricula, school supplies, and other materials used for instruction. This tax deduction would begin for Tax Year 2022 and is available for education costs up to $1,000 per year.

Based on information published by the Census Bureau, there were 127,399 students in K-12 that attended either private school or were homeschooled during the 2019-20 school year. B&P notes that the data provided did not break out the total between private school and homeschool. According to the Private School Review, there are 123,314 private school students in Missouri. Therefore, B&P estimates that of the 127,399 total 4,085 are homeschooled.

B&P assumes the largest qualifying costs for children in private school would be tuition, which the Private School Review estimates as $8,183 for elementary students and $12,181 for high school students. Based on research, B&P determined that the average cost of homeschooling in Missouri is $700 to $1,800 per year.

B&P notes that the claimed expenses are limited to $1,000 per taxpayer, not per child. B&P further notes that based on 2018 tax returns, the most recent complete year available; taxpayers claimed, an average, 1-2 children per return. Therefore, B&P will provide a range of estimates showing the potential loss if all taxpayers had one (1) child or two (2) children. Furthermore, B&P will assume (based on actual estimated costs shown above) that each taxpayer will claim the full $1,000 allowable.

In total, B&P estimates that between $63,699,500 and $127,399,000 in eligible costs could be claimed under this deduction. However, deductions do not reduce revenues on a dollar for dollar basis, but rather in proportion to the top tax rate applied. Therefore, B&P will show the estimated impacts throughout the implementation of the tax rate reductions from SB 509 (2014).

Tax Rate	5.4%	5.3%	5.2%	5.1%
Low Estimate	$3,439,773	$3,376,074	$3,312,374	$3,248,675
High Estimate	$6,879,546	$6,752,147	$6,624,748	$6,497,349

Therefore, B&P estimates that this proposed legislation could reduce TSR and GR by $3,439,773 to $6,879,549 (top tax rate 5.4%) or by $3,376,074 to $6,752,147 (top tax rate 5.3%) in Fiscal Year 2023. Once SB 509 (2014) has fully implemented, this proposed legislation could reduce TSR and GR by $3,248,675 to $6,497,349 annually.

Officials from the **DOR** state this proposed legislation, beginning on or after January 1, 2022, in addition to all other deductions and modifications allowed by law, shall allow a taxpayer a deduction from the taxpayer's Missouri Adjusted Gross Income in an amount equal to the taxpayer's qualifying amount. The qualifying amount is defined as the amount spent by the taxpayer on education expenditures, up to one thousand dollars ($1,000).

Education expenses include any expenditure made in connection with the enrollment, attendance, or participation of the taxpayer's dependent child in a private school program or home school program. It includes, tuition, fees, computer software, textbooks, workbooks, curricula, school supplies other than personal computers, and other written materials used primarily for academic instruction or academic tutoring.

DOR found data on the annual tuition only costs of several private schools in the state:

- Rockhurst High School – Kansas City -$14,900.
- Barstow K-12- Kansas City - $18,800 K-5, $21,615 5th – 9th and $22,385 10th- 12th
- Helias High School – Jefferson City – $3,000
- Sacred Heart Elementary – Sedalia - $4,500
- Springfield Catholic – Springfield – $5,885 K-8th, and $9,047 9th- 12th
- Vianney High School – St. Louis - $16,000
- St. Louis University High School –St. Louis - $18,000

The Department of Elementary and Secondary Education notes their records indicate that there are 1,003,159 school age students and that 123,314 of those students attend a private school or are homeschooled in Missouri. DOR was not able to determine the average cost spent by homeschool parents for educational materials for their students. DOR will assume, for the purposes of the fiscal note, that all the private school students and homeschool students will provide proof of the full $1,000 qualifying expenditures.

DOR notes if every student had a parent who qualified for this deduction, this would result in $123,314,000 (123,314 * $1,000) in qualified expenses being reported. However, DOR notes that this proposed legislation is for the taxpayer on the amount of total education expenses they report. It is not on a per student basis. Therefore, DOR would assume this could have reported qualified expenses for at least half the students of $61,657,000 (61,657 * $1,000). However, DOR recognizes that it will be less than all students receiving the deduction. DOR will show the impact as half the students to less than all the students.

This proposed legislation is a tax deduction and does not impact on a dollar for dollar basis. The current tax rates are estimated to be:

Tax Rate	5.4%	5.3%	5.2%	5.1%
Low Estimate	$3,329,478	$3,267,821	$3,206,164	$3,144,507
High Estimate	$6,658,956	$6,535,642	$6,412,328	$6,289,014

Since this proposed legislation begins on January 1, 2022, then the first tax returns filed that would report this deduction would be starting in January 2023 (Fiscal Year 2023). Therefore this deduction is expected to impact General Revenue.

GR Impact	Low	High
FY 2022	$0	$0
FY 2023	($3,267,821)	($6,658,956)
FY 2024	($3,267,821)	($6,658,956)

DOR anticipates the need for one (1) FTE Associate Customer Service Representative for every 14,700 errors created, one (1) FTE Associate Customer Service Representative for every 5,700 pieces of correspondence generated and one (1) temporary employee for the new line item. Also, DOR states that a new line would need to be created. DOR anticipates this will result in a cost of approximately $2,000.

Oversight notes the estimated number of taxpayers that would qualify for the tax deduction created under this proposed legislation is greater than the threshold(s) established by DOR warranting additional FTE. Therefore, for purposes of this fiscal note, Oversight will include DOR's administrative cost(s) in this fiscal note.

However, **Oversight** will not report DOR's administrative cost(s) in Fiscal Year 2022. Rather, Oversight will report DOR's administrative cost(s) beginning in Fiscal Year 2023. Oversight notes the tax deduction created is for all tax years beginning on or after January 1, 2022. Tax Year 2022 tax returns will not be filed until after January 1, 2023 (Fiscal Year 2023). Oversight assumes DOR can hire the FTE required at the beginning of Fiscal Year 2023 (July 2022) and have such FTE properly trained within the six (6) months prior to the date in which the first tax returns are filed claiming the tax deduction created (January 2023). Furthermore, Oversight assumes the equipment and expense cost(s) DOR estimated for the part time employee can be absorbed with existing resources.

In response to a previous version of this proposed legislation, officials from the **University of Missouri's Economic & Policy Analysis Research Center (EPARC)** stated this proposed legislation would create a deduction, for Tax Year(s) 2022 and beyond, for "expenditure made in connection with the enrollment, attendance, or participation of the taxpayer's dependent child in a private school program or home school program, not to exceed $1,000 per taxpayer." The deduction will be subtracted from taxpayers' Missouri Adjusted Gross Income.

Using the latest 2018 Individual Income Tax data as EPARC's baseline, EPARC found that Net Tax Due is equal to $5,875.670 million. When EPARC considers a $1,000 deduction for every taxpayer with at least one child, they see Net Tax Due is reduced to $5,840.510 million, a decrease of $35.160 million; a decrease in Net General Revenue of $35.160 million.

Oversight notes this proposed legislation would allow taxpayers to claim a tax deduction equal to the taxpayers "qualifying amount" for all tax years beginning on or after January 1, 2022.

The tax deduction created may be claimed by a taxpayer on either an individual or combined return, but for each dependent child for whom any taxpayer made education expenditures, a deduction under this section shall be allowed for no more than one return. Should two taxpayers file separately, in which both taxpayers could otherwise claim the deduction created for the same child, only one such taxpayer shall be allowed to claim the deduction.

Oversight notes "Qualifying Amount" is defined as "the amount spent by a taxpayer in a given tax year on education expenditures, up to one thousand dollars".

Oversight assumes, then, that the tax deduction created is a "per tax return" rather than "per child".

Oversight notes "Education Expenditure" is defined as "any expenditure made in connection with the enrollment, attendance, or participation of the taxpayer's dependent child in a private school program or home school program. Education expenditure includes, but is not limited to, tuition, fees, computer software, textbooks, workbooks, curricula, school supplies, other than personal computers, and other written materials used primarily for academic instruction or academic tutoring.

Oversight assumes, based on the definition of "education expenditure" that most qualifying taxpayers will claim a tax deduction equal to the maximum amount available ($1,000).

Oversight notes pre-tax deductions do not reduce revenue(s) on a dollar-for-dollar basis. The estimated amount of deduction must be multiplied by the applicable tax rate to estimate the impact to state revenue(s).

Oversight notes the current tax rate is 5.4% (Tax Year 2021).

The current Individual Income Tax rate is subject to be reduced by one-tenth of one percent three more times pursuant to SB 509 (2014). A reduction in the rate of tax shall **only** occur if the amount of net general revenue collected in the previous fiscal year exceeds the highest amount of net general revenue collected in any of the three fiscal years prior to such fiscal year by at least $150 million.

Oversight anticipates the Individual Income Tax Rate will be reduced from 5.4% to 5.3% for **Tax Year 2022**. This would allow for two more rate reductions to occur, in future, but separate, tax years, pursuant to SB 509 (2014).

Oversight does not anticipate **Fiscal Year(s) 2023 or 2024** will be impacted by **additional** rate reductions. Therefore, for purposes of this fiscal note, the estimated impact(s) will be calculated using an Individual Income Tax Rate of 5.3%.

Oversight notes, each taxpayer that qualifies for and claims the tax deduction created, equal to $1,000, would recognize a tax savings equal to $53 ($1,000 * 5.3%).

Oversight notes the first tax year in which the tax deduction would be available is Tax Year 2022. Taxpayers will not file their Tax Year 2022 tax return until after January 1, 2023 (Fiscal Year 2023).

For purposes of this fiscal note, **Oversight** will report the revenue reduction to GR equal to the range estimated by B&P beginning in Fiscal Year 2023. Oversight notes the lower bound estimate assumes each taxpayer claiming the tax deduction has two (2) children. Oversight notes the higher bound estimate assumes each taxpayer claiming the tax deduction has one (1) child. Therefore, Oversight will report the lower bound estimate as “less than”, assuming some taxpayers may have more than two (2) children.

Legislation as a Whole

Officials from the **Office of the Secretary of State (SOS)** note many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to SOS for administrative rules is less than $5,000. SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, they also recognize that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what they can sustain within their core budget. Therefore, they reserve the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposed legislation. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriations process.

Officials from the **Joint Committee on Administrative Rules** assume this proposed legislation will not cause a fiscal impact beyond its current appropriation.

Oversight assumes JCAR will be able to administer any rules from this proposed legislation with existing resources.

Officials from the **Missouri Department of Elementary and Secondary Education** do not anticipate this proposed legislation will cause a fiscal impact on their organization. Oversight does not have any information to the contrary. Therefore, Oversight will not report a fiscal impact for this organization.

FISCAL IMPACT – State Government	FY 2022 (10 Mo.)	FY 2023	FY 2024
GENERAL REVENUE			
Revenue Reduction – Section 143.121 – Tax Deduction For Eligible Educator Expenses Up To $1,000 p. 6	$0	($877,680) to ($3,405,250)	($877,680) to ($3,405,250)
Revenue Reduction – Section 143.128 – Tax Deduction For Private School and Home School Education Expenditures p. 7	$0	Less than ($3,376,074) up to ($6,752,147)	Less than ($3,376,074) up to ($6,752,147)
Cost – DOR – Section 143.128 – Tax Deduction For Private School and Home School Education Expenditures p. 5			
Personnel Services	$0	($114,906)	($116,055)
Fringe Benefits	$0	($84,240)	($84,622)
Equipment & Expense	$0	($49,453)	($2,013)
Total Cost	$0	($248,599)	($202,690)
FTE Change – DOR	0 FTE	4 FTE	4 FTE
ESTIMATED NET EFFECT ON GENERAL REVENUE	**$0**	**Less than ($4,502,353) up to ($10,405,996)**	**Less than ($4,456,444) up to ($10,360,087)**
Estimated Net FTE Change to the General Revenue Fund	0 FTE	4 FTE	4 FTE

FISCAL IMPACT – Local Government	FY 2022 (10 Mo.)	FY 2023	FY 2024
	$0	**$0**	**$0**

FISCAL IMPACT – Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

Beginning in tax years after January 1, 2022, this bill authorizes a tax deduction of up to $1000 for "qualified education expenditures" as defined in the bill for a dependent in a private school or home school.

For all tax years beginning on or after January 1, 2022, this bill authorizes a tax deduction in the amount of 100% of unreimbursed educator expenses incurred by an eligible educator, not to exceed $1,000. An eligible educator is defined as an individual who is a K12 teacher, instructor, counselor, principal, or aide in a school for at least 900 hours during a school year.

Educator expenses are expenses incurred as a result of the participation by the educator in professional development courses related to the curriculum in which the educator provides instruction, and expenses in connection with books, supplies, computer equipment and other equipment, and supplementary materials used by the eligible educator in the classroom.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of Administration – Budget & Planning Division
Missouri Department of Elementary and Secondary Education
Missouri Department of Revenue
Missouri Secretary of State's Office
Joint Committee on Administrative Rules
University of Missouri's Economic & Policy Analysis Research Center

Julie Morff
Director
April 29, 2021

Ross Strope
Assistant Director
April 29, 2021

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