SENATE BILL NO. 581

June 5, 1997, Introduced by Senators HOFFMAN, CARL, SCHWARZ, BENNETT and GEAKE and referred to the Committee on Transportation and Tourism.

A bill to amend 1949 PA 300, entitled "Michigan vehicle code," by amending sections 801 and 802 (MCL 257.801 and 257.802), section 801 as amended by 1995 PA 226 and section 802 as amended by 1996 PA 551.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

Sec. 801. (1) The secretary of state shall collect the following taxes at the time of registering a vehicle, which shall sexempt the vehicle from all other state and local taxation, except the fees and taxes provided by law to be paid by certain carriers operating motor vehicles and trailers under the motor carrier act, Act No. 254 of the Public Acts of 1933, being sections 475.1 to 479.43 of the Michigan Compiled Laws 1933 PA 254, MCL 475.1 TO 479.43; the taxes imposed by the motor carrier fuel tax act, Act No. 119 of the Public Acts of 1980, being sections

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1 207.211 to 207.235 of the Michigan Compiled Laws 1980 PA 119, 2 MCL 207.211 TO 207.235; a fee or fees imposed pursuant to the 3 local road improvements and operations revenue act, Act No. 237 4 of the Public Acts of 1987, being sections 247.521 to 247.525 of 5 the Michigan Compiled Laws 1987 PA 237, MCL 247.521 TO 247.525; 6 and except as otherwise provided by this act:

7 (a) For a motor vehicle, including a motor home, except as
8 otherwise provided, and a pickup truck or van, which pickup truck
9 or van weighs not more than 5,000 pounds and is not taxed under
10 subdivision (p), except as otherwise provided, according to the
11 following schedule of empty weights:

12	Empty weights	Fee
13	0 to 3,000 pounds	\$ 29.00
14	3,001 to 3,500 pounds	32.00
15	3,501 to 4,000 pounds	37.00
16	4,001 to 4,500 pounds	43.00
17	4,501 to 5,000 pounds	47.00
18	5,001 to 5,500 pounds	52.00
19	5,501 to 6,000 pounds	57.00
20	6,001 to 6,500 pounds	62.00
21	6,501 to 7,000 pounds	67.00
22	7,001 to 7,500 pounds	71.00
23	7,501 to 8,000 pounds	77.00
24	8,001 to 8,500 pounds	81.00
25	8,501 to 9,000 pounds	86.00

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1	9,001 to 9,500 pounds	91.00
2	9,501 to 10,000 pounds	95.00
3	over 10,000 pounds\$ 0.90 per	100 pounds
4	of em	pty weight

5 On October 1, 1983, and October 1, 1984, the tax assessed 6 under this subdivision shall be annually revised for the regis-7 trations expiring on the appropriate October 1 or after that date 8 by multiplying the tax assessed in the preceding fiscal year 9 times the personal income of Michigan for the preceding calendar 10 year divided by the personal income of Michigan for the calendar 11 year which preceded that calendar year. In performing the calcu-12 lations under this subdivision, the secretary of state shall use 13 the spring preliminary report of the United States department of 14 commerce or its successor agency. A van which is owned by a 15 person who uses a wheelchair or by a person who transports a res-16 ident of his or her household who uses a wheelchair and for which 17 registration plates are issued pursuant to section 803d shall be 18 assessed at the rate of 50% of the tax provided for in this 19 subdivision.

(b) For a trailer coach attached to a motor vehicle 76 cents per 100 pounds of empty weight of the trailer coach. A trailer coach not under <u>Act No. 243 of the Public Acts of 1959, being</u> sections 125.1035 to 125.1043 of the Michigan Compiled Laws 1959 PA 243, MCL 125.1035 TO 125.1043, and while located on land otherwise assessable as real property under the general property tax act, <u>Act No. 206 of the Public Acts of 1893, being sections</u> 27 211.1 to 211.157 of the Michigan Compiled Laws 1893 PA 206, MCL

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1 211.1 TO 211.157, if the trailer coach is used as a place of
 2 habitation, and whether or not permanently affixed to the soil,
 3 shall not be exempt from real property taxes.

4 (c) For a road tractor, truck, or truck tractor owned by a
5 farmer and used exclusively in connection with the farmer's farm6 ing operations, or used for the transportation of the farmer and
7 the farmer's family, and not used for hire, 74 cents per 100
8 pounds of empty weight of the road tractor, truck, or truck
9 tractor. If the road tractor, truck, or truck tractor owned by a
10 farmer is also used for a nonfarming operation, the farmer shall
11 be subject to the highest registration tax applicable to the non12 farm use of the vehicle but shall not be subject to more than 1
13 tax rate under this act.

(d) For a road tractor, truck, or truck tractor owned by a swood harvester and used exclusively in connection with the wood harvesting operations, 74 cents per 100 pounds of empty weight of the road tractor, truck, or truck tractor. A registration secured by payment of the fee as prescribed in this subdivision shall continue in full force and effect until the regular expiration date of the registration. As used in this subdivision, wood harvester" includes the person or persons hauling and transporting raw materials only from the forest to the mill site. "Wood harvesting operations" does not include the transportation of processed lumber.

(e) For a hearse or ambulance used exclusively by a licensed
funeral director in the general conduct of the licensee's funeral
business, including a hearse or ambulance whose owner is engaged

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1 in the business of leasing or renting the hearse or ambulance to 2 others, \$1.17 per 100 pounds of the empty weight of the hearse or 3 ambulance.

4 (f) For a motor vehicle owned and operated by this state, a 5 state institution, a municipality, a privately incorporated, non-6 profit volunteer fire department, or a nonpublic, nonprofit col-7 lege or university, -\$5.00- \$6.75 per set; and for each motor 8 vehicle operating under municipal franchise, weighing less than 9 2,500 pounds, -65- 88 cents per 100 pounds of the empty weight of 10 the motor vehicle, weighing from 2,500 to 4,000 pounds, -80 11 cents \$1.08 per 100 pounds of the empty weight of the motor 12 vehicle, weighing 4,001 to 6,000 pounds, -\$1.00- \$1.35 per 100 13 pounds of the empty weight of the motor vehicle, and weighing 14 over 6,000 pounds, -\$1.25- \$1.69 per 100 pounds of the empty 15 weight of the motor vehicle.

(g) For a bus including a station wagon, carryall, or similarly constructed vehicle owned and operated by a nonprofit parents' transportation corporation used for school purposes, parochial school or society, church Sunday school, or any other grammar school, or by a nonprofit youth organization or nonprofit rehabilitation facility; or a motor vehicle owned and operated by a senior citizen center, \$10.00 \$13.50 per set, if the bus, station wagon, carryall, or similarly constructed vehicle or motor vehicle is designated by proper signs showing the organization operating the vehicle.

26 (h) For a vehicle owned by a nonprofit organization and used27 to transport equipment for providing dialysis treatment to

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1 children at camp; for a vehicle owned by the civil air patrol, as 2 organized under sections 1 to 8 of chapter 527, 60 Stat. 346, 36 3 U.S.C. 201 to 208, \$\frac{\$\frac{10.00}{\$13.50}\$ per plate, if the vehicle is 4 designated by a proper sign showing the civil air patrol's name; 5 for a vehicle owned and operated by a nonprofit veterans center; 6 for a vehicle owned and operated by a nonprofit recycling center 7 or a federally recognized nonprofit conservation organization 8 until December 31, 2000; for a motor vehicle having a truck chas-9 sis and a locomotive or ship's body which is owned by a nonprofit 10 veterans organization and used exclusively in parades and civic 11 events; or for an emergency support vehicle used exclusively for 12 emergencies and owned and operated by a federally recognized non-13 profit charitable organization, \$10.00 \$13.50 per plate.

14 (i) For each truck owned and operated free of charge by a
15 bona fide ecclesiastical or charitable corporation, or red cross,
16 girl scout, or boy scout organization, -65- 88 cents per 100
17 pounds of the empty weight of the truck.

(j) For each truck, weighing 8,000 pounds or less, and not used to tow a vehicle, for each privately owned truck used to tow a trailer for recreational purposes only and not involved in a profit making venture, and for each vehicle designed and used to to a mobile home or a trailer coach, except as provided in subdivision (b), \$38.00 \$51.00 or an amount computed according to the following schedule of empty weights, whichever is greater:

25 Empty weights

Per 100 pounds

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1	0 to 2,500 pounds	\$ 1.40 1.89
2	2,501 to 4,000 pounds	-1.76- 2.38
3	4,001 to 6,000 pounds	-2.20- 2.97
4	6,001 to 8,000 pounds	-2.72- 3.67
5	8,001 to 10,000 pounds	-3.25- 4.39
6	10,001 to 15,000 pounds	-3.77- 5.09
7	15,001 pounds and over	4.39 5.93

8 If the tax required under subdivision (q) for a vehicle of 9 the same model year with the same list price as the vehicle for 10 which registration is sought under this subdivision is more than 11 the tax provided under the preceding provisions of this subdivi-12 sion for an identical vehicle, the tax required under this subdi-13 vision shall not be less than the tax required under subdivision 14 (q) for a vehicle of the same model year with the same list 15 price.

16 (k) For each truck weighing 8,000 pounds or less towing a 17 trailer or any other combination of vehicles and for each truck 18 weighing 8,001 pounds or more, road tractor or truck tractor, 19 except as provided in subdivision (j) AND IN ADDITION TO THE FEE 20 REQUIRED UNDER SUBSECTION (4), according to the following sched-21 ule of elected gross weights:

22	Elected gross weight	Fee
23	0 to 24,000 pounds	\$ 378.00 510.00
24	24,001 to 26,000 pounds	429.00 579.00
25	26,001 to 28,000 pounds	429.00 579.00

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1	28,001 to 32,000 pounds	-499.00- 674.00
2	32,001 to 36,000 pounds	-572.00- 772.00
3	36,001 to 42,000 pounds	-672.00- 907.00
4	42,001 to 48,000 pounds	773.00 1,044.00
5	48,001 to 54,000 pounds	873.00 1,179.00
6	54,001 to 60,000 pounds	-975.00- 1,316.00
7	60,001 to 66,000 pounds	-1,075.00- 1,451.00
8	66,001 to 72,000 pounds	-1,176.00- 1,588.00
9	72,001 to 80,000 pounds	-1,277.00- 1,724,00
10	80,001 to 90,000 pounds	-1,379.00- 1,862.00
11	90,001 to 100,000 pounds	-1,540.00 2,079.00
12	100,001 to 115,000 pounds	-1,710.00 2,309.00
13	115,001 to 130,000 pounds	-1,883.00 2,542.00
14	130,001 to 145,000 pounds	2,054.00 2,773.00
15	145,001 to 160,000 pounds	2,226.00 3,005.00
16	over 160,000 pounds	2,398.00 3,237.00

For each commercial vehicle registered pursuant to this subl8 division \$15.00 shall be deposited in a truck safety fund to be expended for the purposes prescribed in section 25 of <u>Act No. 51</u> of the Public Acts of 1951, being section 247.675 of the Michigan <u>Compiled Laws</u> 1951 PA 51, MCL 247.675.

If a truck or road tractor without trailer is leased from an individual owner-operator, the lessee, whether a person, firm, or corporation, shall pay to the owner-operator 60% of the fee prescribed in this subdivision for the truck tractor or road tractor at the rate of 1/12 for each month of the lease or arrangement in

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addition to the compensation the owner-operator is entitled to
 for the rental of his or her equipment.

3 (1) For each pole trailer, semitrailer, or trailer, accord-4 ing to the following schedule of rates:

5	Empty weights	Fee
6	0 to 500 pounds	\$ 17.00
7	501 to 1,500 pounds	24.00
8	1,501 pounds and over	39.00

9 (m) For each commercial vehicle used for the transportation 10 of passengers for hire except for a vehicle for which a payment 11 is made pursuant to <u>Act No. 2 of the Public Acts of 1960, being</u> 12 sections 257.971 to 257.972 of the Michigan Compiled Laws 1960 13 PA 2, MCL 257.971 TO 257.972, according to the following schedule 14 of empty weights:

15	Empty weights	Per 100 pounds
16	0 to 4,000 pounds	\$ 1.76 2.38
17	4,001 to 6,000 pounds	-2.20- 2.97
18	6,001 to 10,000 pounds	-2.72- 3.67
19	10,001 pounds and over	-3.25- 4.39

20	(n) For each motorcycle \$ 23.00
21	On October 1, 1983, and October 1, 1984, the tax assessed
22	under this subdivision shall be annually revised for the regis-
23	trations expiring on the appropriate October 1 or after that date
24	by multiplying the tax assessed in the preceding fiscal year

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1 times the personal income of Michigan for the preceding calendar 2 year divided by the personal income of Michigan for the calendar 3 year which preceded that calendar year. In performing the calcu-4 lations under this subdivision, the secretary of state shall use 5 the spring preliminary report of the United States department of 6 commerce or its successor agency.

7 Beginning January 1, 1984, the registration tax for each 8 motorcycle shall be increased by \$3.00. The \$3.00 increase shall 9 not be considered as part of the tax assessed under this subdivi-10 sion for the purpose of the annual October 1 revisions but shall 11 be in addition to the tax assessed as a result of the annual 12 October 1 revisions. Beginning January 1, 1984, \$3.00 of each 13 motorcycle fee shall be placed in a motorcycle safety fund in the 14 state treasury and shall be used only for funding the motorcycle 15 safety education program as provided for under sections 312b and 16 811a.

(o) For each truck weighing 8,001 pounds or more, road trac-18 tor, or truck tractor used exclusively as a moving van or part of 19 a moving van in transporting household furniture and household 20 effects or the equipment or those engaged in conducting carni-21 vals, at the rate of 80% of the schedule of elected gross weights 22 in subdivision (k) as modified by the operation of that 23 subdivision.

(p) For each pickup truck or van, which pickup truck or van
weighs not more than 5,000 pounds and is owned by a business,
corporation, or person other than an individual, according to the
following schedule of empty weights:

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1 Empty weights Fee 2 0 to 4,000 pounds..... \$ 39.00 53.00 3 4,001 to 4,500 pounds..... 44.00 59.00 -49.00-66.00 4 4,501 to 5,000 pounds..... 5 (q) After September 30, 1983, each motor vehicle of the 1984 6 or a subsequent model year as shown on the application required 7 under section 217 which has not been previously subject to the 8 tax rates of this section and which is of the motor vehicle cate-9 gory otherwise subject to the tax schedule described in subdivi-10 sion (a) according to the following schedule based upon registra-11 tion periods of 12 months:

12 (i) Except as otherwise provided in this subdivision, for 13 the first registration, which is not a transfer registration 14 under section 809 and for the first registration after a transfer 15 registration under section 809, according to the following sched-16 ule based on the vehicle's list price:

17	List	Price	Tax
18	\$0 -	\$6,000.00\$	30.00
19	More	than \$6,000.00 - \$7,000.00\$	33.00
20	More	than \$7,000.00 - \$8,000.00\$	38.00
21	More	than \$8,000.00 - \$9,000.00\$	43.00
22	More	than \$9,000.00 - \$10,000.00 \$	48.00
23	More	than \$10,000.00 - \$11,000.00\$	53.00
24	More	than \$11,000.00 - \$12,000.00\$	58.00
25	More	than \$12,000.00 - \$13,000.00\$	63.00

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1	More	than	\$13,000.00	-	\$14,000.00	\$ 68.00
2	More	than	\$14,000.00	_	\$15,000.00	\$ 73.00
3	More	than	\$15,000.00	_	\$16,000.00	\$ 78.00
4	More	than	\$16,000.00	_	\$17,000.00	\$ 83.00
5	More	than	\$17,000.00	-	\$18,000.00	\$ 88.00
6	More	than	\$18,000.00	-	\$19,000.00	\$ 93.00
7	More	than	\$19,000.00	_	\$20,000.00	\$ 98.00
8	More	than	\$20,000.00	_	\$21,000.00	\$103.00
9	More	than	\$21,000.00	_	\$22,000.00	\$108.00
10	More	than	\$22,000.00	_	\$23,000.00	\$113.00
11	More	than	\$23,000.00	_	\$24,000.00	\$118.00
12	More	than	\$24,000.00	-	\$25,000.00	\$123.00
13	More	than	\$25,000.00	_	\$26,000.00	\$128.00
14	More	than	\$26,000.00	_	\$27,000.00	\$133.00
15	More	than	\$27,000.00	-	\$28,000.00	\$138.00
16	More	than	\$28,000.00	-	\$29,000.00	\$143.00
17	More	than	\$29,000.00	-	\$30,000.00	\$148.00
18	More	than	\$30,000.00	••	0.5% of t	the list price
19	(<i>ii</i>)	For	the second :	re	gistration, 90% of the t	tax assessed
20	under sub	parag	raph (<i>i</i>).			
21	(iii) For	the third :	re	gistration, 90% of the t	tax assessed
22	under sub	parag	raph (<i>ii</i>).			
23	(iv)	For	the fourth a	ano	d subsequent registratio	ons, 90% of the
24	tax asses	sed u	nder subpara	ag	raph (<i>iii</i>).	
25	For a	a veh	icle of the	1	984 or a subsequent mode	el year which
26	has been j	previ	ously regis	te:	red by a person other th	nan the person

27 applying for registration or for a vehicle of the 1984 or a

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1 subsequent model year which has been previously registered in 2 another state or country and is registered for the first time in 3 this state, the tax under this subdivision shall be determined by 4 subtracting the model year of the vehicle from the calendar year 5 for which the registration is sought. If the result is zero or a 6 negative figure, the first registration tax shall be paid. If 7 the result is 1, 2, or 3 or more, then, respectively, the second, 8 third, or subsequent registration tax shall be paid. A van which 9 is owned by a person who uses a wheelchair or by a person who 10 transports a resident of his or her household who uses a wheel-11 chair and for which registration plates are issued pursuant to 12 section 803d shall be assessed at the rate of 50% of the tax pro-13 vided for in this subdivision.

14 (r) For a wrecker, \$200.00.

(s) When the secretary of state computes a tax under this section, a computation which does not result in a whole dollar figure shall be rounded to the next lower whole dollar when the computation results in a figure ending in 50 cents or less and shall be rounded to the next higher whole dollar when the computation results in a figure ending in 51 cents or more, unless specific fees are specified, and may accept the manufacturer's shipping weight of the vehicle fully equipped for the use for which the registration application is made. If the weight is not correctly stated or is not satisfactory, the secretary of state shall determine the actual weight. Each application for registration of a vehicle under subdivisions (j) and (m) shall have attached to the application a scale weight receipt of the vehicle

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1 fully equipped as of the time the application is made. The scale 2 weight receipt is not necessary if there is presented with the 3 application a registration receipt of the previous year which 4 shows on its face the weight of the motor vehicle as registered 5 with the secretary of state and which is accompanied by a state-6 ment of the applicant that there has not been a structural change 7 in the motor vehicle which has increased the weight and that the 8 previous registered weight is the true weight.

9 (2) A manufacturer is not exempted under this act from
10 paying ad valorem taxes on vehicles in stock or bond, except on
11 the specified number of motor vehicles registered. A dealer is
12 exempt from paying ad valorem taxes on vehicles in stock or
13 bond.

14 (3) The fee for a vehicle with an empty weight over 10,000
15 pounds imposed pursuant to subsection (1)(a) and the fees imposed
16 pursuant to subsection (1)(b), (c), (d), (e), (f), (i), (j), (m),
17 (o), and (q) shall each be increased by \$5.00. This increase
18 shall be credited to the Michigan transportation fund and used to
19 defray the costs of processing the registrations under this
20 section.

21 (4) As used in this section:

(a) "Gross proceeds" means gross proceeds as defined in sec-23 tion 1 of the general sales tax act, Act No. 167 of the Public 24 Acts of 1933, being section 205.51 of the Michigan Compiled Laws 25 1933 PA 167, MCL 205.51. However, gross proceeds shall include 26 the value of the motor vehicle used as part payment of the 27 purchase price as that value is agreed to by the parties to the

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sale, as evidenced by the signed agreement executed pursuant to
 section 251.

3 (b) "List price" means the manufacturer's suggested base
4 list price as published by the secretary of state, or the
5 manufacturer's suggested retail price as shown on the label
6 required to be affixed to the vehicle under section 3 of the
7 automobile information disclosure act, Public Law 85-506,
8 15 U.S.C. 1232, if the secretary of state has not at the time of
9 the sale of the vehicle published a manufacturer's suggested
10 retail price for that vehicle, or the purchase price of the vehi11 cle if the manufacturer's suggested base list price is unavail12 able from the sources described in this subdivision.

13 (c) "Purchase price" means the gross proceeds received by
14 the seller in consideration of the sale of the motor vehicle
15 being registered.

Sec. 802. (1) For a special registration issued as provided for in section 226(8), there shall be paid 1/2 the tax imposed under section 801 and in addition a fee of \$10.00. The fee shall be credited to the Michigan transportation fund and used to defray the expenses of the special registration.

(2) For all commercial vehicles registered after August 31
for the period expiring the last day of February and all motorcycles registered after September 30 for the period expiring on the
last day of March, a tax of 1/2 the rate otherwise imposed by
this act shall be collected. This subsection is not applicable
to vehicles registered by manufacturers or dealers under
sections 244 to 247a.

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(3) For each special registration as provided for in section
 226(9), a fee of \$10.00 shall be collected. The fee shall be
 3 credited to the Michigan transportation fund and used to defray
 4 the expenses of the special registrations.

5 (4) For temporary registration plates or markers as provided
6 for in section 226a(1), a fee of \$5.00 for each group of 5 of
7 those temporary registration plates or markers shall be
8 collected. The fee shall be credited to the Michigan transporta9 tion fund and used to defray the expenses of the temporary regis10 tration plates or markers.

11 (5) A fee of \$10.00 shall be collected for each temporary 12 registration as provided for in section 226b, the fee to be cred-13 ited to the Michigan transportation fund and used to defray the 14 expenses of the temporary registrations.

15 (6) For registration plates as provided for in section
16 226a(5), (6), and (7), a fee of \$40.00 for 2 registration plates
17 and \$20.00 for each additional registration plate shall be
18 collected. The fee shall be credited to the Michigan transporta19 tion fund and used to defray the expenses of the temporary plates
20 or markers.

(7) For special registrations issued for special mobile
equipment as provided in section 216(d), a fee of \$15.00 each for
the first 3 special registrations, and \$5.00 for each special
registration issued in excess of the first 3 shall be collected.
The fee shall be credited to the Michigan transportation fund and
used to defray the expenses of the plates or markers.

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(8) The secretary of state, upon request, may issue a
 registration valid for 3 months for use on a vehicle with an
 elected gross weight of 24,000 pounds or greater on the payment
 of 1/4 the full registration fee provided in section 801(1)(k)
 and in addition a service charge of \$10.00. The service charge
 shall be credited to the Michigan transportation fund and used to
 defray the expense of the registration plates or tabs.

8 (9) Upon application to the secretary of state, an owner of 9 a truck, truck tractor, or road tractor which is used exclusively 10 for the purpose of gratuitously transporting farm crops between 11 the field where produced and the place of storage or used to 12 transport fertilizer, seed or spray material from the farm loca-13 tion to the field may obtain a special registration. The fee for 14 each special registration shall be $\frac{15.00}{20.00}$ \$20.00. The fee 15 shall be credited to the Michigan transportation fund and used to 16 defray the expenses of the special registration program. The 17 special registration shall be valid for a period of up to 12 18 months and shall expire on December 31.

(10) The secretary of state, upon request, may issue a special registration valid for 3 or more months for a road tractor, truck, or truck tractor owned by a farmer, if the motor vehicle is used exclusively in connection with the farmer's farming operations or for the transportation of the farmer and the farmer's family and not used for hire. The fee for the registration shall be 1/10 of the fee provided in section 801(1)(c) times the number of months for which the special registration is requested and, in addition, a service fee of \$10.00. The fee shall be credited to

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1 the Michigan transportation fund and used to defray the expenses 2 of the registration. No special registration shall be issued for 3 a motor vehicle for which the fee under section 801(1)(c) would 4 be less than \$\frac{\$50.00}{}\$68.00.

5 (11) The secretary of state, upon request, may issue a reg-6 istration valid for 3 months or more for use on a vehicle with an 7 elected gross weight of 24,000 pounds or greater. The fee for 8 the registration shall be 1/12 of the fee provided in 9 section 801(1)(k), times the number of months for which the spe-10 cial registration is requested and, in addition, a service fee of 11 \$10.00. The fee shall be credited to the Michigan transportation 12 fund and used to defray the expenses of the registration.

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