

SENATE BILL 651 (LRB -4566)

An Act to amend 20.143 (1) (c), 20.143 (1) (gm), 20.143 (1) (ie), 20.143 (1) (m), 20.143 (1) (n) and 196.374 (3) (a); and to create 16.54 (14), 20.143 (1) (hr), 20.143 (1) (mr), 196.374 (2) (a) 2. e., 196.374 (2) (a) 4. and 560.128 of the statutes; relating to: loans to manufacturing businesses for energy improvements, job creation, retooling, or clean energy production; the administration of energy utility programs; providing an exemption from emergency rule procedures; requiring the exercise of emergency rule-making procedures; and making appropriations. (FE)

2010

- 03-26. S. Introduced by Senators **Lassa, Holperin, Lehman, Taylor, Kreitlow** and **Vinehout**; cosponsored by Representatives **Mason, Molepske Jr., Grigsby, Shilling, Vruwink, Turner, Zepnick, Fields** and **Berceau**.
- 03-26. S. Read first time and referred to committee on Economic Development 658
- 04-07. S. Fiscal estimate received.
- 04-08. S. Senate substitute amendment 1 offered by Senator Lassa (**LRB s0417**) 680
- 04-08. S. Public hearing held.
- 04-13. S. Executive action taken.
- 04-14. S. Report adoption of Senate Substitute Amendment 1 recommended by committee on Economic Development, Ayes 7, Noes 0 710
- 04-14. S. Report passage as amended recommended by committee on Economic Development, Ayes 6, Noes 1 711
- 04-14. S. Available for scheduling.
- 04-15. S. Fiscal estimate received.
- 04-16. S. Referred to joint committee on Finance by committee on Senate Organization pursuant to Senate Rule 41 (1)(e).
- 04-16. S. Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization pursuant to Senate Rule 41 (1)(e).
- 04-16. S. Placed on calendar 4-20-2010 pursuant to Senate Rule 18(1).
- 04-20. S. Read a second time.
- 04-20. S. Senate amendment 1 to Senate substitute amendment 1 offered by Senators Plale and Kanavas (**LRB a2328**).
- 04-20. S. Senate amendment 1 to Senate amendment 1 to Senate substitute amendment 1 offered by Senator Lassa (**LRB a2453**).
- 04-20. S. Senate amendment 1 to Senate amendment 1 to Senate substitute amendment 1 **adopted**.
- 04-20. S. Senate amendment 1 to Senate substitute amendment 1 **adopted**.
- 04-20. S. Senate amendment 2 to Senate substitute amendment 1 offered by Senators Leibham and Schultz (**LRB a2444**).
- 04-20. S. Point of order that Senate amendment 2 to Senate substitute amendment 1 not germane well taken.
- 04-20. S. Decision of the Chair stands as the judgement of the Senate, Ayes 18, Noes 14.
- 04-20. S. Senate substitute amendment 1 **adopted**.
- 04-20. S. Ordered to a third reading.
- 04-20. S. Rules suspended.
- 04-20. S. Read a third time and **passed**, Ayes 28, Noes 5.
- 04-20. S. Ordered immediately messaged.
- 04-20. A. Received from Senate.
- 04-20. A. Read.
- 04-20. A. Rules suspended and taken up.
- 04-20. A. Read a second time.
- 04-20. A. Ordered to a third reading.
- 04-20. A. Rules suspended.
- 04-20. A. Read a third time and **concurred in**, Ayes 78, Noes 20.
- 04-20. A. Ordered immediately messaged.
- 04-21. S. Received from Assembly concurred in.

MB

2009
ENROLLED BILL

09en S B-651

ADOPTED DOCUMENTS:

Orig Engr 5 SubAmdt 1 09 S 0417 1

Amendments to above (if none, write "NONE"): _____

SAI — a 2328/1

SAI to SAI — a 2453/1

Corrections - show date (if none, write "NONE"): NONE

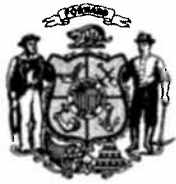
Topic Rel

4-22-10

Date

SR Miller

Enrolling Drafter



**SENATE SUBSTITUTE AMENDMENT 1,
TO 2009 SENATE BILL 651**

April 8, 2010 - Offered by Senator LASSA.

INS. SAI-1

1 **AN ACT** *to amend* 20.143 (1) (c), 20.143 (1) (gm), 20.143 (1) (ie), 20.143 (1) (m),
2 20.143 (1) (n) and 196.374 (3) (a); and *to create* 16.54 (14), 20.143 (1) (hr),
3 20.143 (1) (mr), 196.374 (2) (a) 2. e., 196.374 (2) (a) 4. and 560.128 of the
4 statutes; **relating to:** loans to manufacturing businesses for energy
5 improvements, job creation, retooling, or clean energy production; the
6 administration of energy utility programs; providing an exemption from
7 emergency rule procedures; requiring the exercise of emergency rule-making
8 procedures; and making appropriations.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

9 **SECTION 1.** 16.54 (14) of the statutes is created to read:
10 16.54 (14) Subsections (1) to (8) do not apply to federal moneys made available
11 to the state that could be utilized to assist manufacturing businesses in the state

1 retool for, or expand, production of clean energy. Unless otherwise appropriated by
2 law, and subject to any applicable restrictions under federal law, the governor shall
3 deposit such federal moneys in the appropriation account under s. 20.143 (1) (mr).

4 **SECTION 2.** 20.143 (1) (c) of the statutes, as affected by 2009 Wisconsin Act 28,
5 is amended to read:

6 20.143 (1) (c) *Wisconsin development fund; grants, loans, reimbursements, and*
7 *assistance.* Biennially, the amounts in the schedule for grants under s. 560.145; for
8 loans under s. 560.128; for grants and loans under s. 560.275 (2) and subch. V of ch.
9 560; for reimbursements under s. 560.167; for the costs specified in s. 560.607; for the
10 loan under 1999 Wisconsin Act 9, section 9110 (4); and for the grants under 1995
11 Wisconsin Act 27, section 9116 (7gg), 1995 Wisconsin Act 119, section 2 (1), 1997
12 Wisconsin Act 27, section 9110 (6g), 2003 Wisconsin Act 33, section 9109 (1d) and
13 (2q), 2007 Wisconsin Act 20, section 9108 (4u), (6c), (7c), (7f), (8c), (8i), (9i), and (10q),
14 2009 Wisconsin Act 2, section 9110 (2) and (3), and 2009 Wisconsin Act 28, section
15 9110 (17q).

16 **SECTION 3.** 20.143 (1) (gm) of the statutes, as affected by 2009 Wisconsin Act
17 28, is amended to read:

18 20.143 (1) (gm) *Administration of grants and loans.* All moneys received from
19 origination fees under ss. 560.138 (7), 560.139 (4), 560.305 (2), and 560.68 (3), and
20 from transfer fees under s. 560.205 (3) (e), for administering the programs under ss.
21 560.138, 560.139, and 560.304 and under subch. V of ch. 560 ~~and~~, for the costs of
22 underwriting grants and loans awarded under ss. 560.138, 560.139, and 560.304 and
23 under subch. V of ch. 560, and for loans under s. 560.128.

24 **SECTION 4.** 20.143 (1) (hr) of the statutes is created to read:

1 20.143 (1) (hr) *Loans to manufacturing businesses; repayments.* All moneys
2 received from repayments of loans under s. 560.128, to be used for loans to
3 manufacturing businesses under s. 560.128.

4 **SECTION 5.** 20.143 (1) (ie) of the statutes, as affected by 2009 Wisconsin Act 28,
5 is amended to read:

6 20.143 (1) (ie) *Wisconsin development fund, repayments.* All moneys received
7 in repayment of grants or loans under s. 560.085 (4) (b), 1985 stats., s. 560.10, 2005
8 stats., s. 560.147, 2005 stats., s. 560.16, 1995 stats., s. 560.165, 1993 stats., s. 560.275
9 (2), s. 560.62, 2005 stats., s. 560.63, 2005 stats., s. 560.66, 2005 stats., ss. 560.145,
10 560.157, and 560.45, subch. V of ch. 560, 1989 Wisconsin Act 336, section 3015 (1m),
11 1989 Wisconsin Act 336, section 3015 (2m), 1989 Wisconsin Act 336, section 3015
12 (3gx), 1997 Wisconsin Act 27, section 9110 (7f), 1997 Wisconsin Act 310, section 2
13 (2d), 1999 Wisconsin Act 9, section 9110 (4), and 2007 Wisconsin Act 20, section 9108
14 (5x), not appropriated under par. (gv) to be used for grants and loans under s. 560.275
15 (2), s. 560.45, and subch. V of ch. 560, for loans under s. 560.128, for the loan under
16 1999 Wisconsin Act 9, section 9110 (4), for the grant under 2001 Wisconsin Act 16,
17 section 9110 (7g), for the grants under 2003 Wisconsin Act 33, section 9109 (1d) and
18 (2q), for the study under 2009 Wisconsin Act 28, section 9110 (15u), and for
19 reimbursements under s. 560.167.

20 **SECTION 6.** 20.143 (1) (m) of the statutes is amended to read:

21 20.143 (1) (m) *Federal aid, state operations.* All moneys received from the
22 federal government as authorized by the governor under s. 16.54, for state operations
23 and for loans under s. 560.128.

24 **SECTION 7.** 20.143 (1) (mr) of the statutes is created to read:

1 20.143 (1) (mr) *Loans to manufacturing businesses.* All moneys received from
2 the federal government for assisting manufacturing businesses in retooling for, or
3 expanding, production of clean energy and deposited by the governor under s. 16.54
4 (14), to be used for loans under s. 560.128.

5 **SECTION 8.** 20.143 (1) (n) of the statutes is amended to read:

6 20.143 (1) (n) *Federal aid, local assistance.* All moneys received from the
7 federal government, as authorized by the governor under s. 16.54, for local assistance
8 and for loans under s. 560.128.

INS SA 1-2

9 **SECTION 9.** 196.374 (2) (a) 2. e. of the statutes is created to read:

10 196.374 (2) (a) 2. e. Components to implement energy efficiency or renewable
11 energy measures in facilities of manufacturing businesses in this state that are
12 consistent with the objectives under s. 560.128 (1) (a).

13 **SECTION 10.** 196.374 (2) (a) 4. of the statutes is created to read:

14 196.374 (2) (a) 4. A person contracted to administer the programs under subd.
15 1. shall ensure coordination between the programs directed towards industrial and
16 manufacturing customers under subd. 1. and the program under s. 560.128.
17 Annually, a person contracted to administer the programs under subd. 1. shall
18 submit a report to the commission and to the department of commerce regarding the
19 programs directed towards industrial and manufacturing customers under subd. 1.

20 **SECTION 11.** 196.374 (3) (a) of the statutes is amended to read:

21 196.374 (3) (a) *In general.* The commission shall have oversight of programs
22 under sub. (2). The commission shall maximize coordination of program delivery,
23 including coordination between programs under subs. (2) (a) 1., (b) 1. and 2., and (c)
24 and (7), ordered programs, low-income weatherization programs under s. 16.957,
25 renewable resource programs under s. 196.378, and other energy efficiency or

1 renewable resource programs. The commission shall cooperate with the department
2 of natural resources to ensure coordination of energy efficiency and renewable
3 resource programs with air quality programs and to maximize and document the air
4 quality improvement benefits that can be realized from energy efficiency and
5 renewable resource programs. The commission shall cooperate with the department
6 of commerce to ensure coordination of energy efficiency and renewable resource
7 programs under sub. (2) (a) 2. e. with the loan program under s. 560.128 (1) (a).

8 **SECTION 12.** 560.128 of the statutes is created to read:

9 **560.128 Loans to manufacturing businesses. (1)** From the appropriations
10 under s. 20.143 (1) (c), (gm), (hr), (ie), (m), (mr), and (n), the department may make
11 a loan to a manufacturing business in this state to do any of the following:

12 (a) Implement energy efficiency or renewable energy measures in their
13 facilities to enhance their competitiveness.

14 (b) Retool existing facilities to manufacture products that support the green
15 economy.

16 (c) Expand or establish domestic clean energy manufacturing operations.

17 (d) Create or retain jobs for workers engaged in activities under pars. (a) to (c).

18 **(2)** The department shall promulgate rules establishing eligibility criteria that
19 do all of the following:

20 (a) Set clear job-creation or job-retention standards for loan recipients.

21 (b) Establish minimum energy savings that an eligible manufacturer must
22 expect will result from the loan's utilization.

23 (c) Give priority to existing manufacturing businesses and idle manufacturing
24 facilities.

1 (d) Ensure that loans under this section will be distributed to manufacturing
2 businesses throughout the state.

3 (e) Require all work paid for with the proceeds of a loan under this section be
4 performed by one of the following:

5 1. Employees who are paid an hourly wage that is not less than 150 percent of
6 the federal minimum wage.

7 2. A contractor or subcontractor that agrees to pay all employees who perform
8 work paid for with the proceeds of a loan under this section an hourly wage that is
9 not less than 150 percent of the federal minimum wage.

10 **SECTION 13. Nonstatutory provisions.**

11 (1) Using the procedure under section 227.24 of the statutes, the department
12 of commerce shall promulgate rules required under section 560.128 (2) of the
13 statutes, as created by this act, for the period before the effective date of the
14 permanent rules promulgated under that section, but not to exceed the period
15 authorized under section 227.24 (1) (c) and (2) of the statutes. Notwithstanding
16 section 227.24 (1) (a), (2) (b), and (3) of the statutes, the department of commerce is
17 not required to provide evidence that promulgating a rule under this subsection as
18 an emergency rule is necessary for the preservation of public peace, health, safety,
19 or welfare and is not required to provide a finding of an emergency for a rule
20 promulgated under this subsection.

21 (END)



**SENATE AMENDMENT 1,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2009 SENATE BILL 651**

April 20, 2010 - Offered by Senators PLALE and KANAVAS.

SAI-1

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 1, line 6: after "programs;" insert "a water consumption tax credit;".

3 **2.** Page 4, line 8: after that line insert:

SAI-2

4 **SECTION 8b.** 71.05 (6) (a) 15. of the statutes, as affected by 2009 Wisconsin Act
5 28, is amended to read:

6 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
7 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3s),
8 (3t), (3w), (5e), (5f), (5h), (5i), (5j), (5k), (5rm), and (8r) and not passed through by a
9 partnership, limited liability company, or tax-option corporation that has added that
10 amount to the partnership's, company's, or tax-option corporation's income under s.
11 71.21 (4) or 71.34 (1k) (g).

12 **SECTION 8c.** 71.07 (5rm) of the statutes is created to read:

1 **71.07 (5rm) WATER CONSUMPTION CREDIT.** (a) *Definitions.* In this subsection:

2 1. "Ccf" means 100 cubic feet.

3 2. "Claimant" means a person who files a claim under this subsection, who is
4 an industrial customer of a municipal water utility that is located in a federal
5 renewal community zone in this state, and whose average annual water
6 consumption from that utility for a 24-month period exceeds 1,000,000 Ccf.

7 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
8 taxable years beginning after December 31, 2009, ^{INSERT SAI-SAI-1} a claimant may claim as a credit
9 against the tax imposed under s. 71.02, up to the amount of the tax, the amount
10 determined as follows, except that the maximum amount that a claimant may claim
11 in a taxable year under this subsection is \$300,000:

12 1. Subtract the claimant's 2009 water usage costs from the claimant's water
13 usage costs for the taxable year.

14 2. If the amount determined under subd. 1. is a positive number, multiply that
15 amount by 0.50.

16 (c) *Limitations.* Partnerships, limited liability companies, and tax-option
17 corporations may not claim the credit under this subsection, but the eligibility for,
18 and the amount of, the credit are based on their payment of amounts under par. (b).
19 A partnership, limited liability company, or tax-option corporation shall compute
20 the amount of credit that each of its partners, members, or shareholders may claim
21 and shall provide that information to each of them. Partners, members of limited
22 liability companies, and shareholders of tax-option corporations may claim the
23 credit in proportion to their ownership interests.

24 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
25 s. 71.28 (4), applies to the credit under this subsection.

1 **SECTION 8d.** 71.10 (4) (ce) of the statutes is created to read:

2 71.10 (4) (ce) Water consumption credit under s. 71.07 (5rm).

3 **SECTION 8e.** 71.21 (4) of the statutes, as affected by 2009 Wisconsin Act 28, is
4 amended to read:

5 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
6 (2dj), (2dL), (2dm), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3s), (3t), (3w),
7 (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5rm), and (8r) and passed through to partners
8 shall be added to the partnership's income.

9 **SECTION 8f.** 71.26 (2) (a) 4. of the statutes, as affected by 2009 Wisconsin Act
10 28, is amended to read:

11 71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dd),
12 (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3t),
13 (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5rm), and (8r) and not passed through by a
14 partnership, limited liability company, or tax-option corporation that has added that
15 amount to the partnership's, limited liability company's, or tax-option corporation's
16 income under s. 71.21 (4) or 71.34 (1k) (g).

17 **SECTION 8g.** 71.28 (5rm) of the statutes is created to read:

18 71.28 (5rm) WATER CONSUMPTION CREDIT. (a) *Definitions.* In this subsection:

19 1. "Ccf" means 100 cubic feet.

20 2. "Claimant" means a person who files a claim under this subsection, who is
21 an industrial customer of a municipal water utility that is located in a federal
22 renewal community zone in this state, and whose average annual water
23 consumption from that utility for a 24-month period exceeds 1,000,000 Ccf.

24 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
25 taxable years beginning after December 31, 2009, a claimant may claim as a credit

INS. SAI-SAI-2

1 against the tax imposed under s. 71.23, up to the amount of the tax, the amount
2 determined as follows, except that the maximum amount that a claimant may claim
3 in a taxable year under this subsection is \$300,000:

4 1. Subtract the claimant's 2009 water usage costs from the claimant's water
5 usage costs for the taxable year.

6 2. If the amount determined under subd. 1. is a positive number, multiply that
7 amount by 0.50.

8 (c) *Limitations.* Partnerships, limited liability companies, and tax-option
9 corporations may not claim the credit under this subsection, but the eligibility for,
10 and the amount of, the credit are based on their payment of amounts under par. (b).
11 A partnership, limited liability company, or tax-option corporation shall compute
12 the amount of credit that each of its partners, members, or shareholders may claim
13 and shall provide that information to each of them. Partners, members of limited
14 liability companies, and shareholders of tax-option corporations may claim the
15 credit in proportion to their ownership interests.

16 (d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under
17 sub. (4), applies to the credit under this subsection.

18 **SECTION 8h.** 71.30 (3) (ce) of the statutes is created to read:

19 71.30 (3) (ce) Water consumption credit under s. 71.28 (5rm).

20 **SECTION 8i.** 71.34 (1k) (g) of the statutes, as affected by 2009 Wisconsin Act 28,
21 is amended to read:

22 71.34 (1k) (g) An addition shall be made for credits computed by a tax-option
23 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (1dy),
24 (3), (3g), (3h), (3n), (3p), (3q), (3r), (3t), (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5rm),
25 and (8r) and passed through to shareholders.

1 **SECTION 8j.** 71.45 (2) (a) 10. of the statutes, as affected by 2009 Wisconsin Act
2 28, is amended to read:

3 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
4 computed under s. 71.47 (1dd) to (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3w), (5e), (5f),
5 (5g), (5h), (5i), (5j), (5k), (5rm), and (8r) and not passed through by a partnership,
6 limited liability company, or tax-option corporation that has added that amount to
7 the partnership's, limited liability company's, or tax-option corporation's income
8 under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under s. 71.47
9 (1), (3), (3t), (4), (4m), and (5).

10 **SECTION 8k.** 71.47 (5rm) of the statutes is created to read:

11 71.47 (5rm) WATER CONSUMPTION CREDIT. (a) *Definitions.* In this subsection:

12 1. "Ccf" means 100 cubic feet.

13 2. "Claimant" means a person who files a claim under this subsection, who is
14 an industrial customer of a municipal water utility that is located in a federal
15 renewal community zone in this state, and whose average annual water
16 consumption from that utility for a 24-month period exceeds 1,000,000 Ccf.

17 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
18 taxable years beginning after December 31, 2009, ^{INS. SAI - SAI - 3} a claimant may claim as a credit
19 against the tax imposed under s. 71.43, up to the amount of the tax, the amount
20 determined as follows, except that the maximum amount that a claimant may claim
21 in a taxable year under this subsection is \$300,000:

22 1. Subtract the claimant's 2009 water usage costs from the claimant's water
23 usage costs for the taxable year.

24 2. If the amount determined under subd. 1. is a positive number, multiply that
25 amount by 0.50.

1 (c) *Limitations.* Partnerships, limited liability companies, and tax-option
2 corporations may not claim the credit under this subsection, but the eligibility for,
3 and the amount of, the credit are based on their payment of amounts under par. (b).
4 A partnership, limited liability company, or tax-option corporation shall compute
5 the amount of credit that each of its partners, members, or shareholders may claim
6 and shall provide that information to each of them. Partners, members of limited
7 liability companies, and shareholders of tax-option corporations may claim the
8 credit in proportion to their ownership interests.

9 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
10 s. 71.28 (4), applies to the credit under this subsection.

11 **SECTION 8L.** 71.49 (1) (ce) of the statutes is created to read:

12 71.49 (1) (ce) Water consumption credit under s. 71.47 (5rm).

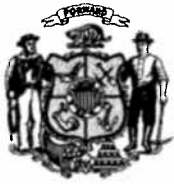
13 **SECTION 8m.** 77.92 (4) of the statutes, as affected by 2009 Wisconsin Act 28, is
14 amended to read:

15 77.92 (4) "Net business income," with respect to a partnership, means taxable
16 income as calculated under section 703 of the Internal Revenue Code; plus the items
17 of income and gain under section 702 of the Internal Revenue Code, including taxable
18 state and municipal bond interest and excluding nontaxable interest income or
19 dividend income from federal government obligations; minus the items of loss and
20 deduction under section 702 of the Internal Revenue Code, except items that are not
21 deductible under s. 71.21; plus guaranteed payments to partners under section 707
22 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
23 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3s),
24 (3t), (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5rm), and (8r); and plus or minus, as
25 appropriate, transitional adjustments, depreciation differences, and basis

1 differences under s. 71.05 (13), (15), (16), (17), and (19); but excluding income, gain,
2 loss, and deductions from farming. “Net business income,” with respect to a natural
3 person, estate, or trust, means profit from a trade or business for federal income tax
4 purposes and includes net income derived as an employee as defined in section 3121
5 (d) (3) of the Internal Revenue Code.”.

6

(END)



**SENATE AMENDMENT 1,
TO SENATE AMENDMENT 1,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2009 SENATE BILL 651**

April 20, 2010 - Offered by Senator LASSA.

1 At the locations indicated, amend the amendment as follows:

2 **1.** Page 2 line 8: after "2009," insert "and before January 1, 2020,".

3 **2.** Page 3 line 25: after "2009," insert "and before January 1, 2020,".

4 **3.** Page 5 line 18: after "2009," insert "and before January 1, 2020,".

5 (END)

SAI-SAI-1

SAI-SAI-2

SAI-SAI-3