

# Finance & Tax Council

Thursday, March 11, 2010 9:00 AM 404 HOB

**Action Packet** 

Ellyn Setnor Bogdanoff Chair

## Finance & Tax Council

3/11/2010 9:00:00AM

Location: 404 HOB

Summary:

## Finance & Tax Council

Thursday March 11, 2010 09:00 am

HB 93 Not Considered

| HB 121 Favorable With Council Substitute    | Yeas: 16 Nays: O |
|---|------------------|
| HB 187 Favorable With Council Substitute    | Yeas: 16 Nays: 0 |
| CS/HB 557 Favorable With Council Substitute | Yeas: 15 Nays: 0 |
| HB 637 Favorable With Council Substitute    | Yeas: 16 Nays: O |
| PCB FTC 10-03 Favorable                     | Yeas: 15 Nays: 0 |
| PCB FTC 10-04 Favorable                     | Yeas: 15 Nays: 0 |
| PCB FTC 10-05 Favorable                     | Yeas: 14 Nays: 0 |

Finance & Tax Council

## 3/11/2010 9:00:00AM

#### Location: 404 HOB

## Attendance:

|                                | Present | Absent | Excused |
|--------------------------------|---------|--------|---------|
| Ellyn Setnor Bogdanoff (Chair) | Х       |        |         |
| Joseph Abruzzo                 | x       |        |         |
| Gary Aubuchon                  | X       |        |         |
| Mackenson Bernard              | x       |        |         |
| Chris Dorworth                 | x       |        |         |
| Keith Fitzgerald               | x       |        |         |
| Erik Fresen                    | x       |        |         |
| Doug Holder                    | x       |        |         |
| Kurt Kelly                     | x       |        |         |
| H. Marlene O'Toole             | x       |        |         |
| Ron Schultz                    | X       |        |         |
| William Snyder                 | x       |        |         |
| Perry Thurston                 | x       |        |         |
| John Tobia                     | X       |        |         |
| James Waldman                  | x       |        |         |
| Michael Weinstein              | X       |        |         |
| Totals:                        | 16      | 0      | 0       |

Finance & Tax Council

3/11/2010 9:00:00AM

Location: 404 HOB

HB 93 : Cost and Benefit Analysis of Legislation

X Not Considered

Committee meeting was reported out: Thursday, March 11, 2010 12:12:05PM

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Finance & Tax Council

#### 3/11/2010 9:00:00AM

#### Location: 404 HOB

## HB 121 : Economic and Demographic Research

X Favorable With Council Substitute

|                                | Yea            | Nay           | No Vote | Absentee<br>Yea | Absentee<br>Nay |
|--------------------------------|----------------|---------------|---------|-----------------|-----------------|
| Joseph Abruzzo                 | Х              |               |         |                 |                 |
| Gary Aubuchon                  | Х              |               |         |                 |                 |
| Mackenson Bernard              | Х              |               |         |                 |                 |
| Chris Dorworth                 | Х              |               |         |                 |                 |
| Keith Fitzgerald               | X              |               |         |                 |                 |
| Erik Fresen                    | X              |               |         |                 |                 |
| Doug Holder                    | Х              |               |         |                 |                 |
| Kurt Kelly                     | Х              |               |         |                 |                 |
| H. Marlene O'Toole             | Х              |               |         |                 |                 |
| Ron Schultz                    | X              |               |         |                 |                 |
| William Snyder                 | Х              |               |         |                 |                 |
| Perry Thurston                 | Х              |               |         |                 |                 |
| John Tobia                     | Х              |               |         |                 |                 |
| James Waldman                  | Х              | <u></u>       |         |                 |                 |
| Michael Weinstein              | Х              |               |         |                 |                 |
| Ellyn Setnor Bogdanoff (Chair) | X              |               |         |                 |                 |
|                                | Total Yeas: 16 | Total Nays: ( | )       |                 |                 |

Bill No. HB 121 (2010)

Amendment No. 1

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| COUNCIL/CON      | MMITTEE A | CTIC         | N              |
|------------------|-----------|--------------|----------------|
| ADOPTED          | (Y/N)     |              |                |
| ADOPTED AS AMENI | DED       | ,            | (Y/N)          |
| ADOPTED W/O OBJE | ECTION    | $\checkmark$ | (Y/N)<br>(Y/N) |
| FAILED TO ADOPT  |           |              | (Y/N)          |
| WITHDRAWN        | (Y/N)     |              |                |
| OTHER            |           |              |                |

Council/Committee hearing bill: Finance & Tax Council Representatives Poppell, Crisafulli and Hudson offered the following:

## Amendment (with title amendment)

Remove everything after the enacting clause and insert: Section 1. Section 216.138, Florida Statutes, is created to read:

216.138 Authority to request additional analysis of 9 10 legislation.-The President of the Senate or the Speaker of the 11 House of Representatives may request special impact sessions of 12 consensus estimating conferences to evaluate proposed legislation based on tools and models not generally employed by 13 the conferences, including cost-benefit, return-on-investment, 14 15 or dynamic scoring techniques, when suitable and appropriate for 16 the legislation being evaluated. Unless exempt from s. 17 119.07(1), information used to develop the analyses shall be available to the public. 18

Bill No. HB 121 (2010)

| 19 | Amendment No. 1<br>Section 2. <u>The Office of Economic and Demographic</u> |
|----|---|
| 20 | Research, acting in consultation with the principals of the                 |
| 21 | consensus estimating conferences and after receiving public                 |
| 22 | input, shall develop protocols and procedures necessary to                  |
| 23 | implement s. 216.138, Florida Statutes. At a minimum, the                   |
| 24 | protocols and procedures to be used for evaluating specific                 |
| 25 | proposed legislation shall include cost-benefit, return-on-                 |
| 26 | investment, and dynamic scoring techniques and may include                  |
| 27 | additional, appropriate economic techniques. Additionally, the              |
| 28 | protocols and procedures must address the format for reporting              |
| 29 | results and provide proposed linkages to the appropriations and             |
| 30 | revenue forecasting processes, including any statutory changes              |
| 31 | that may be needed. The linkages must be consistent with the                |
| 32 | constitutional requirement for a balanced budget. The office                |
| 33 | shall submit a report of its findings and recommendations to the            |
| 34 | President of the Senate and the Speaker of the House of                     |
| 35 | Representatives by December 1, 2010. Subject to approval by the             |
| 36 | President of the Senate and the Speaker of the House of                     |
| 37 | Representatives following the submission of the report, the                 |
| 38 | protocols and procedures shall be used to the extent feasible               |
| 39 | for the analysis of specific proposed legislation by consensus              |
| 40 | estimating conferences as provided in s. 216.138, Florida                   |
| 41 | Statutes, unless and until such approval is subsequently                    |
| 42 | affirmatively revoked.  |
| 43 | Section 3. Section 216.133, Florida Statutes, is amended                    |
| 44 | to read:  |
| 45 | 216.133 Definitions; ss. <u>216.133-216.138</u> <del>216.133-216.137</del>  |
| 46 | As used in ss. <u>216.133-216.138</u> <del>216.133-216.137</del> :          |

Bill No. HB 121 (2010)

Amendment No. 1 47 "Consensus estimating conference" includes the (1)48 Economic Estimating Conference, the Demographic Estimating 49 Conference, the Revenue Estimating Conference, the Education Estimating Conference, the Criminal Justice Estimating 50 51 Conference, the Occupational Forecasting Conference, the Early 52 Learning Programs Estimating Conference, the Self-Insurance Estimating Conference, the Florida Retirement System Actuarial 53 54 Assumption Conference, and the Social Services Estimating 55 Conference. 56 (2) "Official information" means the data, forecasts, estimates, analyses, studies, and other information which the 57 58 principals of a consensus estimating conference unanimously 59 adopt for purposes of the state planning and budgeting system. 60 (3) "Consensus" means the unanimous consent of all of the principals of a consensus estimating conference. 61 62 Section 4. This act shall take effect upon becoming a law. 63 64 65 66 TITLE AMENDMENT 67 Remove the entire title and insert: 68 A bill to be entitled 69 An act relating to cost-benefit, return-on-investment, and 70 dynamic scoring techniques; creating s. 216.138, F.S.; 71 authorizing the President of the Senate or the Speaker of the 72 House of Representatives to request special impact sessions of 73 consensus estimating conferences to evaluate proposed 74 legislation based on specified techniques; providing for the

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Bill No. HB 121 (2010)

Amendment No. 1 75 information used in the evaluations to be available to the 76 public unless otherwise exempt from disclosure; requiring the 77 Office of Economic and Demographic Research to develop protocols 78 and procedures to be used by the consensus estimating 79 conferences when evaluating proposed legislation; establishing 80 minimum requirements; requiring a report to the Legislature; requiring the use of the protocols and procedures following 81 82 legislative approval until such approval is affirmatively revoked; amending s. 216.133, F.S.; conforming a cross-reference 83 to changes made by the act; providing an effective date. 84

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**Finance & Tax Council** 

#### 3/11/2010 9:00:00AM

#### Location: 404 HOB

#### HB 187 : Tax on Sales, Use, and Other Transactions

## X Favorable With Council Substitute

|                                | Yea            | Nay           | No Vote | Absentee<br>Yea | Absentee<br>Nay |
|--------------------------------|----------------|---------------|---------|-----------------|-----------------|
| Joseph Abruzzo                 | X              |               |         | 100             | nuy             |
| Gary Aubuchon                  | X              |               |         |                 |                 |
| Mackenson Bernard              | X              |               |         |                 |                 |
| Chris Dorworth                 | X              |               |         |                 |                 |
| Keith Fitzgerald               | X              |               |         |                 |                 |
| Erik Fresen                    | Х              |               |         |                 |                 |
| Doug Holder                    | Х              |               |         |                 |                 |
| Kurt Kelly                     | Х              |               |         |                 |                 |
| H. Marlene O'Toole             | Х              |               |         |                 |                 |
| Ron Schultz                    | Х              |               |         |                 |                 |
| William Snyder                 | X              |               |         |                 |                 |
| Perry Thurston                 | Х              |               |         |                 |                 |
| John Tobia                     | Х              |               |         |                 |                 |
| James Waldman                  | Х              |               |         |                 |                 |
| Michael Weinstein              | Х              | ·····         |         |                 |                 |
| Ellyn Setnor Bogdanoff (Chair) | X              |               |         |                 |                 |
|                                | Total Yeas: 16 | Total Nays: ( | )       |                 |                 |

#### Appearances:

HB 187

John Rogers (Lobbyist) - Information Only Florida Retail Federation P. O. Box 10024 Tallahassee FL 32301 Phone: (850) 222-4082

Bill No. HB 187 (2010)

| Amendment | No. | 1 |
|-----------|-----|---|
|-----------|-----|---|

|    | COUNCIL/COMMITTEE ACTION   |
|----|--|
|    | ADOPTED (Y/N)  |
|    | ADOPTED AS AMENDED $(Y/N)$                                       |
|    | ADOPTED W/O OBJECTION 🖌 (Y/N)                                    |
|    | FAILED TO ADOPT(Y/N)   |
|    | WITHDRAWN (Y/N)  |
|    | OTHER  |
|    |  |
| 1  | Council/Committee hearing bill: Finance & Tax Council            |
| 2  | Representative Rouson offered the following:                     |
| 3  |  |
| 4  | Amendment (with title amendment)                                 |
| 5  | Remove everything after the enacting clause and insert:          |
| 6  | Section 1. Section 569.0073, Florida Statutes, is created        |
| 7  | to read:   |
| 8  | 569.0073 Special provisions; smoking pipes and smoking           |
| 9  | devices  |
| 10 | (1) It is unlawful for any person to offer for sale at           |
| 11 | retail any of the items listed in subsection (2) unless such     |
| 12 | person:  |
| 13 | (a) Has a retail tobacco products dealer permit under s.         |
| 14 | 569.003. The provisions of this chapter apply to any person that |
| 15 | offers for retail sale any of the items listed in subsection     |
| 16 | <u>(2)</u> .   |
| 17 | (b) Derives at least 75 percent of its annual gross              |
| 18 | revenues from the retail sale of cigarettes, cigars, and other   |
| 19 | tobacco products.  |

HB 187-1 amendment draft 32324

Page 1 of 3

Bill No. HB 187 (2010)

|    | Amendment No. 1   |
|----|---|
| 20 | (c) Derives no more than 25 percent of its annual gross         |
| 21 | revenues from the retail sale of the items listed in subsection |
| 22 | (2).  |
| 23 | (2) The following smoking pipes and smoking devices are         |
| 24 | subject to the provisions of this section:                      |
| 25 | (a) Metal, wooden, acrylic, glass, stone, plastic, or           |
| 26 | ceramic smoking pipes, with or without screens, permanent       |
| 27 | screens, or punctured metal bowls.                              |
| 28 | (b) Water pipes.  |
| 29 | (c) Carburetion tubes and devices.                              |
| 30 | (d) Chamber pipes.  |
| 31 | (e) Carburetor pipes.   |
| 32 | (f) Electric pipes.   |
| 33 | (g) Air-driven pipes.   |
| 34 | (h) Chillums.   |
| 35 | (i) Bongs.  |
| 36 | (j) Ice pripes or chillers.                                     |
| 37 | (3) Any person who violates this section commits a              |
| 38 | misdemeanor of the first degree, punishable as provided in s.   |
| 39 | 775.082 or s. 775.083.  |
| 40 | Section 2. This act shall take effect July 1, 2010.             |
| 41 |   |
| 42 |   |
| 43 | TITLE AMENDMENT   |
| 44 | Remove the entire title and insert:                             |
| 45 | A bill to be entitled   |
| 46 | An act relating to retail sales of smoking pipes and            |
| 47 | smoking devices; creating s. 569.0073, F.S.; prohibiting        |
|    | HB 187-1 amendment draft 32324                                  |

Page 2 of 3

Bill No. HB 187 (2010)

Amendment No. 1 48 retail sales of certain smoking pipes and smoking devices 49 under certain circumstances; specifying criteria for the 50 lawful sales of such items; providing a criminal penalty 51 for unlawful sales of such items; providing an effective 52 date.

Finance & Tax Council

## 3/11/2010 9:00:00AM

#### Location: 404 HOB

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# CS/HB 557 : Tangible Personal Property Tax Transparency

X Favorable With Council Substitute

|                                | Yea            | Nay           | No Vote | Absentee | Absentee |
|--------------------------------|----------------|---------------|---------|----------|----------|
| Zacarla Alemana                | X              |               |         | Yea      | Nay      |
| Joseph Abruzzo                 |                |               |         |          |          |
| Gary Aubuchon                  | X              |               |         |          |          |
| Mackenson Bernard              | Х              |               |         |          |          |
| Chris Dorworth                 | X              |               |         |          |          |
| Keith Fitzgerald               | X              |               |         |          |          |
| Erik Fresen                    | Х              |               |         |          |          |
| Doug Holder                    | Х              |               |         |          |          |
| Kurt Kelly                     | Х              |               |         |          |          |
| H. Marlene O'Toole             | X              |               |         |          |          |
| Ron Schultz                    | X              |               |         |          |          |
| William Snyder                 | Х              |               |         |          |          |
| Perry Thurston                 | X              |               |         |          |          |
| John Tobia                     |                |               | x       |          |          |
| James Waldman                  | Х              |               |         |          |          |
| Michael Weinstein              | X              |               |         |          |          |
| Ellyn Setnor Bogdanoff (Chair) | Х              |               |         |          |          |
|                                | Total Yeas: 15 | Total Nays: 0 | )       |          |          |

Bill No. CS/HB 557 (2010)

Amendment No. 1

| COUNCIL/COMMITTEE     | ACTION |
|-----------------------|--------|
| ADOPTED               | (Y/N)  |
| ADOPTED AS AMENDED    | (¥/N)  |
| ADOPTED W/O OBJECTION | (Y/N)  |
| FAILED TO ADOPT       | (Y/N)  |
| WITHDRAWN             | (Y/N)  |
| OTHER                 |        |
|                       |        |

Council/Committee hearing bill: Finance & Tax Council Representative(s) Workman offered the following:

#### Amendment

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Remove lines 19-22 and insert:

6 of the fee must be disclosed in the rental agreement. The rate 7 of the recovery fee shall be the prior year's tax rate levied on 8 the tangible personal property at the business location. The 9 total recovery fee collected at each business location during a 10 calendar year shall not exceed the total tangible personal 11 property tax levied upon the location's tangible personal 12 property in that calendar year. In the event that a business 13 location collects any amount in excess of the personal property 14 taxes levied upon the tangible personal property located at the 15 business location, the business location shall credit or refund 16 the overage back to each customer. For purposes of

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CSHB 557-1.docx

Finance & Tax Council

# 3/11/2010 9:00:00AM

#### Location: 404 HOB

#### HB 637 : Admissions Tax

X Favorable With Council Substitute

|                                | Yea            | Nay           | No Vote | Absentee<br>Yea | Absentee<br>Nay |
|--------------------------------|----------------|---------------|---------|-----------------|-----------------|
| Joseph Abruzzo                 | X              |               |         |                 |                 |
| Gary Aubuchon                  | X              |               |         |                 |                 |
| Mackenson Bernard              | X              |               |         |                 |                 |
| Chris Dorworth                 | X              |               |         |                 |                 |
| Keith Fitzgerald               | X              |               |         |                 |                 |
| Erik Fresen                    | Х              |               |         |                 |                 |
| Doug Holder                    | Х              |               |         |                 |                 |
| Kurt Kelly                     | X              |               |         |                 |                 |
| H. Marlene O'Toole             | X              |               |         |                 |                 |
| Ron Schultz                    | Х              |               |         |                 |                 |
| William Snyder                 | Х              |               |         |                 |                 |
| Perry Thurston                 | X              |               |         |                 |                 |
| John Tobia                     | Х              |               |         |                 |                 |
| James Waldman                  | X              |               |         |                 |                 |
| Michael Weinstein              | X              |               |         |                 |                 |
| Ellyn Setnor Bogdanoff (Chair) | X              |               |         |                 |                 |
|                                | Total Yeas: 16 | Total Nays: 0 | )       |                 |                 |

Bill No. HB 637 (2010)

| 1  | Amendment No. 1  |
|----|--|
|    | COUNCIL/COMMITTEE ACTION    ADOPTED  (Y/N)    ADOPTED AS AMENDED  (Y/N)    ADOPTED W/O OBJECTION  (Y/N)    FAILED TO ADOPT  (Y/N)    WITHDRAWN  (Y/N)    OTHER |
| 1  | Council/Committee hearing bill: Finance & Tax Council  |
| 2  | Representative Dorworth offered the following:   |
| 3  |  |
| 4  | Amendment (with title amendment)   |
| 5  | Remove lines 62-64 and insert:   |
| 6  | National Football League's Pro Bowl, and the National Basketball   |
| 7  | Association's Rookie Challenge, Celebrity Game, 3-Point Shooting   |
| 8  | Contest, and Slam Dunk Challenge.  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 | TITLE AMENDMENT  |
| 13 | Remove lines 5-6 and insert:   |
| 14 | professional sporting events, and certain professional sport   |
| 15 | sponsored events; providing an   |
|    |  |
|    |  |
|    |  |

Finance & Tax Council

3/11/2010 9:00:00AM

#### Location: 404 HOB

#### PCB FTC 10-03 : Working Waterfront Property

X Favorable

|                                | Yea            | Nay         | No Vote | Absentee<br>Yea | Absentee<br>Nay |
|--------------------------------|----------------|-------------|---------|-----------------|-----------------|
| Joseph Abruzzo                 | Х              |             |         |                 |                 |
| Gary Aubuchon                  | X              |             |         |                 |                 |
| Mackenson Bernard              | Х              |             |         |                 |                 |
| Chris Dorworth                 | Х              |             |         |                 |                 |
| Keith Fitzgerald               | Х              |             |         |                 |                 |
| Erik Fresen                    |                |             | Х       |                 |                 |
| Doug Holder                    | Х              |             |         |                 |                 |
| Kurt Kelly                     | Х              |             |         |                 |                 |
| H. Marlene O'Toole             | Х              |             |         |                 |                 |
| Ron Schultz                    | Х              |             |         |                 |                 |
| William Snyder                 | Х              |             |         |                 |                 |
| Perry Thurston                 | Х              |             |         |                 |                 |
| John Tobia                     | Х              |             |         |                 |                 |
| James Waldman                  | Х              |             |         |                 |                 |
| Michael Weinstein              | Х              |             |         |                 |                 |
| Ellyn Setnor Bogdanoff (Chair) | Х              |             |         |                 |                 |
|                                | Total Yeas: 15 | Total Nays: | 0       |                 |                 |

#### **Appearances:**

Working Waterfront Property Missy Timmins (Lobbyist) - Opponent Marine Industries Association of Florida 2910 Kerry Forest Parkway, D4-368 Tallahassee FL 32309 Phone: (850) 264-3225

Committee meeting was reported out: Thursday, March 11, 2010 12:12:05PM

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Finance & Tax Council

3/11/2010 9:00:00AM

#### Location: 404 HOB

#### PCB FTC 10-04 : Department of Revenue

#### X Favorable

|                                | Yea            | Nay         | No Vote | Absentee<br>Yea | Absentee<br>Nay |
|--------------------------------|----------------|-------------|---------|-----------------|-----------------|
| Joseph Abruzzo                 | X              |             |         |                 |                 |
| Gary Aubuchon                  | · · · ·        |             | X       |                 |                 |
| Mackenson Bernard              | X              |             |         |                 |                 |
| Chris Dorworth                 | X              |             |         |                 |                 |
| Keith Fitzgerald               | X              |             |         |                 |                 |
| Erik Fresen                    | X              |             |         | **              |                 |
| Doug Holder                    | X              |             |         |                 |                 |
| Kurt Kelly                     | X              |             |         |                 |                 |
| H. Marlene O'Toole             | X              |             |         |                 |                 |
| Ron Schultz                    | X              |             |         |                 |                 |
| William Snyder                 | Х              |             |         |                 |                 |
| Perry Thurston                 | X              |             |         |                 |                 |
| John Tobia                     | Х              |             |         |                 |                 |
| James Waldman                  | Х              |             |         |                 |                 |
| Michael Weinstein              | X              |             |         |                 |                 |
| Ellyn Setnor Bogdanoff (Chair) | X              |             |         |                 |                 |
|                                | Total Yeas: 15 | Total Nays: | 0       |                 |                 |

#### Appearances:

General Tax Matters Robert Babin (Lobbyist) (State Employee) - Information Only Department of Revenue 501 S. Calhoun Street Tallahassee FL 32399 Phone: (850) 487-1453

Finance & Tax Council

#### 3/11/2010 9:00:00AM

#### Location: 404 HOB

#### PCB FTC 10-05 : Criminal Penalties for Violations of Tax Statutes

#### X Favorable

|                                | Yea                                   | Nay           | No Vote | Absentee<br>Yea | Absentee<br>Nay |
|--------------------------------|---------------------------------------|---------------|---------|-----------------|-----------------|
| Joseph Abruzzo                 | X                                     |               |         |                 |                 |
| Gary Aubuchon                  |                                       |               | x       |                 |                 |
| Mackenson Bernard              | Х                                     |               |         |                 |                 |
| Chris Dorworth                 | X                                     |               |         |                 |                 |
| Keith Fitzgerald               | Х                                     |               |         |                 |                 |
| Erik Fresen                    | Х                                     |               |         |                 |                 |
| Doug Holder                    | X                                     |               |         |                 |                 |
| Kurt Kelly                     | X                                     |               |         |                 |                 |
| H. Marlene O'Toole             | Х                                     |               |         |                 |                 |
| Ron Schultz                    | · · · · · · · · · · · · · · · · · · · |               |         | х               |                 |
| William Snyder                 | Х                                     |               |         |                 |                 |
| Perry Thurston                 | X                                     |               |         |                 |                 |
| John Tobia                     | Х                                     |               |         |                 |                 |
| James Waldman                  | Х                                     |               |         |                 |                 |
| Michael Weinstein              | X                                     |               |         |                 |                 |
| Ellyn Setnor Bogdanoff (Chair) | X                                     |               |         |                 |                 |
| ý                              | Total Yeas: 14                        | Total Nays: 0 | )       |                 |                 |