STATE OF ARIZONA

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GOVERNOR

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March 29, 2006

The Honorable Ken Bennett
President
Arizona State Senate
1700 West Washington Street
Phoenix, Arizona 85007

Re: Senate Bill 1499: corporate tax credit, tuition organizations

Dear President Bennett:

After speaking with you and Speaker Weiers on Monday, I have decided not to veto Senate Bill 1499. Instead, I will allow it to become law without my signature.

I am doing so because you have stated that the resolution of this $5 million tuition tax credit is a prerequisite to our working together to take up larger matters that are important to the future of our state. Although we are 80 days into this legislative session, the legislature still has not addressed such crucial needs as increasing teacher pay, implementing voluntary full day kindergarten, funding a significant research investment with the private sector, recruiting and retaining more DPS and corrections officers, enacting tough new anti-methamphetamine legislation, developing a comprehensive border initiative, repaying the fiscal bridges we've relied on in lean years, planning for our transportation infrastructure, or providing additional healthcare options for working Arizonans. These and other issues set forth in the budget I sent you in January deserve our focused attention.

With the tuition tax credit now behind us, I call upon you to turn immediately to the remaining work at hand and develop a bipartisan budget that reflects Arizonans' priorities and moves Arizona forward. I look forward to meeting with you to work on a budget that will make Arizona safer, stronger and even more prosperous.

Yours very truly,

Janet Napolitano
Governor

JN:TAN/jm

cc: The Hon. Jim Weiers
The Hon. Dean Martin

Senate Engrossed

FILED
JANICE K. BREWER
SECRETARY OF STATE

State of Arizona
Senate
Forty-seventh Legislature
Second Regular Session
2006

CHAPTER 14

SENATE BILL 1499

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 12, SECTION 1, CHAPTER 264, SECTION 1, CHAPTER 316, SECTION 2 AND CHAPTER 317, SECTION 10; REPEALING SECTION 43-222, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 292, SECTION 1; AMENDING SECTION 43-1121, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 317, SECTION 13; REPEALING SECTION 43-1121, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2005, CHAPTER 292, SECTION 4; AMENDING TITLE 43, CHAPTER 11, ARTICLE 6, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1183; RELATING TO CORPORATE INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 43-222, Arizona Revised Statutes, as amended by Laws 2005, chapter 12, section 1, chapter 264, section 1, chapter 316, section 2 and chapter 317, section 10, is amended to read:

43-222. Income tax credit review schedule

Each year the joint legislative income tax credit review committee shall review the following income tax credits:

1. In 2005, sections 43-1087, 43-1088 and 43-1175.

2. In 2006, sections 43-1073, 43-1089, 43-1089.01, 43-1089.02, 43-1090, 43-1176 and 43-1181.

3. In 2007, sections 43-1077, 43-1078, 43-1079, 43-1080, 43-1165, 43-1166, 43-1167 and 43-1169.

4. In 2008, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and 43-1178.

5. In 2009, sections 43-1076, 43-1081.01, 43-1083, 43-1084, 43-1162 and 43-1170.01.

6. In 2010, sections 43-1075, ~~and 43-1163.~~

~~7. In 2010, sections~~ 43-1079.01, ~~and~~ 43-1090.01, 43-1163, 43-1167.01 AND 43-1182.

~~8.~~ 7. In 2011, ~~section~~ SECTIONS 43-1074.02 AND 43-1183.

Sec. 2. Repeal

Section 43-222, Arizona Revised Statutes, as amended by Laws 2005, chapter 292, section 1, is repealed.

Sec. 3. Section 43-1121, Arizona Revised Statutes, as amended by Laws 2005, chapter 317, section 13, is amended to read:

43-1121. Additions to Arizona gross income; corporations

In computing Arizona taxable income for a corporation, the following amounts shall be added to Arizona gross income:

1. The amounts computed pursuant to section 43-1021, paragraphs 3 through 9, 12, 26 and 27.

2. The amount of dividend income received from corporations and allowed as a deduction pursuant to sections 243, 244 and 245 of the internal revenue code.

3. Taxes which are based on income paid to states, local governments or foreign governments and which were deducted in computing federal taxable income.

4. Expenses and interest relating to tax-exempt income on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from the tax imposed by this title. Financial institutions, as defined in section 6-101, shall be governed by section 43-961, paragraph 2.

5. Commissions, rentals and other amounts paid or accrued to a domestic international sales corporation controlled by the payor corporation if the domestic international sales corporation is not required to report its taxable income to this state because its income is not derived from or

1 attributable to sources within this state. If the domestic international
2 sales corporation is subject to article 4 of this chapter, the department
3 shall prescribe by rule the method of determining the portion of the
4 commissions, rentals and other amounts which are paid or accrued to the
5 controlled domestic international sales corporation and which shall be
6 deducted by the payor. "Control" for purposes of this paragraph means direct
7 or indirect ownership or control of fifty per cent or more of the voting
8 stock of the domestic international sales corporation by the payor
9 corporation.
10 6. Federal income tax refunds received during the taxable year to the
11 extent they were deducted in arriving at Arizona taxable income in a previous
12 year.
13 7. The amount of net operating loss taken pursuant to section 172 of
14 the internal revenue code.
15 8. The amount of exploration expenses determined pursuant to section
16 617 of the internal revenue code to the extent that they exceed seventy-five
17 thousand dollars and to the extent that the election is made to defer those
18 expenses not in excess of seventy-five thousand dollars.
19 9. Amortization of costs incurred to install pollution control devices
20 and deducted pursuant to the internal revenue code or the amount of deduction
21 for depreciation taken pursuant to the internal revenue code on pollution
22 control devices for which an election is made pursuant to section 43-1129.
23 10. The amount of depreciation or amortization of costs of child care
24 facilities deducted pursuant to section 167 or 188 of the internal revenue
25 code for which an election is made to amortize pursuant to section 43-1130.
26 11. Arizona state income tax refunds received, to the extent the amount
27 of the refunds is not already included in Arizona gross income, if a tax
28 benefit was derived by deduction of this amount in a prior year.
29 12. The amount paid as taxes on property in this state by a qualified
30 defense contractor with respect to which a credit is claimed under section
31 43-1166.
32 13. The loss of an insurance company that is exempt under section
33 43-1201 to the extent that it is included in computing Arizona gross income
34 on a consolidated return pursuant to section 43-947.
35 14. The amount by which the depreciation or amortization computed under
36 the internal revenue code with respect to property for which a credit was
37 taken under section 43-1169 exceeds the amount of depreciation or
38 amortization computed pursuant to the internal revenue code on the Arizona
39 adjusted basis of the property.
40 15. The amount by which the adjusted basis computed under the internal
41 revenue code with respect to property for which a credit was claimed under
42 section 43-1169 and which is sold or otherwise disposed of during the taxable
43 year exceeds the adjusted basis of the property computed under section
44 43-1169.

16. The amount by which the depreciation or amortization computed under the internal revenue code with respect to property for which a credit was taken under either section 43-1170 or 43-1170.01 exceeds the amount of depreciation or amortization computed pursuant to the internal revenue code on the Arizona adjusted basis of the property.

17. The amount by which the adjusted basis computed under the internal revenue code with respect to property for which a credit was claimed under either section 43-1170 or 43-1170.01 and which is sold or otherwise disposed of during the taxable year exceeds the adjusted basis of the property computed under section 43-1170 or 43-1170.01, as applicable.

18. The deduction referred to in section 1341(a)(4) of the internal revenue code for restoration of a substantial amount held under a claim of right.

19. The amount by which a capital loss carryover allowable pursuant to section 1341(b)(5) of the internal revenue code exceeds the capital loss carryover allowable pursuant to section 43-1130.01, subsection F.

20. Any amount deducted in computing Arizona taxable income as expenses for installing solar stub outs or electric vehicle recharge outlets in this state with respect to which a credit is claimed pursuant to section 43-1176.

21. Any wage expenses deducted pursuant to the internal revenue code for which a credit is claimed under section 43-1175 and representing net increases in qualified employment positions for employment of temporary assistance for needy families recipients.

22. Any amount of expenses that were deducted pursuant to the internal revenue code and for which a credit is claimed under section 43-1178.

23. Any amount deducted for conveying ownership or development rights of property to an agricultural preservation district under section 48-5702 for which a credit is claimed under section 43-1180.

24. The amount of any deduction that is claimed in computing Arizona gross income and that represents a donation of a school site for which a credit is claimed under section 43-1181.

25. The amount of any deductions that are claimed in computing federal taxable income representing expenses for which a credit is claimed under section 43-1163.

26. ANY AMOUNT DEDUCTED IN COMPUTING ARIZONA TAXABLE INCOME AS EXPENSES FOR INSTALLING WATER CONSERVATION SYSTEM PLUMBING STUB OUTS IN THIS STATE WITH RESPECT TO WHICH A CREDIT IS CLAIMED PURSUANT TO SECTION 43-1182.

27. ANY AMOUNT DEDUCTED PURSUANT TO SECTION 170 OF THE INTERNAL REVENUE CODE REPRESENTING CONTRIBUTIONS TO A SCHOOL TUITION ORGANIZATION FOR WHICH A CREDIT IS CLAIMED UNDER SECTION 43-1183.

Sec. 4. Repeal

Section 43-1121, Arizona Revised Statutes, as amended by Laws 2005, chapter 292, section 4, is repealed.

Sec. 5. Title 43, chapter 11, article 6, Arizona Revised Statutes, is amended by adding section 43-1183, to read:

43-1183. Credit for contributions to school tuition organization; definitions

A. BEGINNING FROM AND AFTER JUNE 30, 2006 THROUGH JUNE 30, 2011, A CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR THE AMOUNT OF VOLUNTARY CASH CONTRIBUTIONS MADE BY THE TAXPAYER DURING THE TAXABLE YEAR TO A SCHOOL TUITION ORGANIZATION.

B. THE AMOUNT OF THE CREDIT IS THE TOTAL AMOUNT OF THE TAXPAYER'S CONTRIBUTIONS FOR THE TAXABLE YEAR UNDER SUBSECTION A OF THIS SECTION AND IS PREAPPROVED BY THE DEPARTMENT PURSUANT TO SUBSECTION D OF THIS SECTION.

C. THE DEPARTMENT:

1. SHALL NOT ALLOW TAX CREDITS UNDER THIS SECTION THAT EXCEED IN THE AGGREGATE, A COMBINED TOTAL OF FIVE MILLION DOLLARS IN ANY FISCAL YEAR.

2. SHALL PREAPPROVE TAX CREDITS SUBJECT TO SUBSECTION D OF THIS SECTION.

3. SHALL ALLOW THE TAX CREDITS ON A FIRST COME, FIRST SERVED BASIS.

D. FOR THE PURPOSES OF SUBSECTION C, PARAGRAPH 2 OF THIS SECTION, BEFORE MAKING A CONTRIBUTION TO A SCHOOL TUITION ORGANIZATION, THE TAXPAYER SHALL NOTIFY THE SCHOOL TUITION ORGANIZATION OF THE TOTAL AMOUNT OF CONTRIBUTIONS THAT THE TAXPAYER INTENDS TO MAKE TO THE SCHOOL TUITION ORGANIZATION. BEFORE ACCEPTING THE CONTRIBUTION, THE SCHOOL TUITION ORGANIZATION SHALL REQUEST PREAPPROVAL FROM THE DEPARTMENT FOR THE TAXPAYER'S INTENDED CONTRIBUTION AMOUNT. THE DEPARTMENT SHALL PREAPPROVE OR DENY THE REQUESTED AMOUNT WITHIN TWENTY DAYS AFTER RECEIVING THE REQUEST FROM THE SCHOOL TUITION ORGANIZATION. IF THE DEPARTMENT PREAPPROVES THE REQUEST, THE SCHOOL TUITION ORGANIZATION SHALL IMMEDIATELY NOTIFY THE TAXPAYER THAT THE REQUESTED AMOUNT WAS PREAPPROVED BY THE DEPARTMENT. IN ORDER TO RECEIVE A TAX CREDIT UNDER THIS SUBSECTION, THE TAXPAYER SHALL MAKE THE CONTRIBUTION TO THE SCHOOL TUITION ORGANIZATION WITHIN TEN DAYS AFTER RECEIVING NOTICE FROM THE SCHOOL TUITION ORGANIZATION THAT THE REQUESTED AMOUNT WAS PREAPPROVED. IF THE SCHOOL TUITION ORGANIZATION DOES NOT RECEIVE THE PREAPPROVED CONTRIBUTION FROM THE TAXPAYER WITHIN THE REQUIRED TEN DAYS, THE SCHOOL TUITION ORGANIZATION SHALL IMMEDIATELY NOTIFY THE DEPARTMENT AND THE DEPARTMENT SHALL NO LONGER INCLUDE THIS PREAPPROVED CONTRIBUTION AMOUNT WHEN CALCULATING THE LIMIT PRESCRIBED IN SUBSECTION C, PARAGRAPH 1 OF THIS SECTION.

E. A SCHOOL TUITION ORGANIZATION THAT RECEIVES CONTRIBUTIONS UNDER THIS SECTION SHALL ALLOW THE DEPARTMENT TO VERIFY THAT THE EDUCATIONAL SCHOLARSHIPS AND TUITION GRANTS THAT ARE ISSUED PURSUANT TO THIS SECTION ARE AWARDED TO STUDENTS WHO ATTEND A QUALIFIED SCHOOL.

F. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE UNDER THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS TITLE, THE TAXPAYER MAY CARRY THE AMOUNT OF THE CLAIM NOT USED TO OFFSET THE

1 TAXES UNDER THIS TITLE FORWARD FOR NOT MORE THAN FIVE CONSECUTIVE TAXABLE
2 YEARS' INCOME TAX LIABILITY.
3 G. CO-OWNERS OF A BUSINESS, INCLUDING CORPORATE PARTNERS IN A
4 PARTNERSHIP, MAY EACH CLAIM ONLY THE PRO RATA SHARE OF THE CREDIT ALLOWED
5 UNDER THIS SECTION BASED ON THE OWNERSHIP INTEREST. THE TOTAL OF THE CREDITS
6 ALLOWED ALL SUCH OWNERS MAY NOT EXCEED THE AMOUNT THAT WOULD HAVE BEEN
7 ALLOWED A SOLE OWNER.
8 H. THE CREDIT ALLOWED BY THIS SECTION IS IN LIEU OF ANY DEDUCTION
9 PURSUANT TO SECTION 170 OF THE INTERNAL REVENUE CODE AND TAKEN FOR STATE TAX
10 PURPOSES.
11 I. THE TAX CREDIT IS NOT ALLOWED IF THE TAXPAYER DESIGNATES THE
12 TAXPAYER'S CONTRIBUTION TO THE SCHOOL TUITION ORGANIZATION FOR THE DIRECT
13 BENEFIT OF ANY SPECIFIC STUDENT.
14 J. A SCHOOL TUITION ORGANIZATION THAT RECEIVES CONTRIBUTIONS UNDER
15 THIS SECTION SHALL USE AT LEAST NINETY PER CENT OF THOSE CONTRIBUTIONS TO
16 PROVIDE EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS ONLY TO CHILDREN WHOSE
17 FAMILY INCOME DOES NOT EXCEED ONE HUNDRED EIGHTY-FIVE PER CENT OF THE INCOME
18 LIMIT REQUIRED TO QUALIFY A CHILD FOR REDUCED PRICE LUNCHES UNDER THE
19 NATIONAL SCHOOL LUNCH AND CHILD NUTRITION ACTS (42 UNITED STATES CODE
20 SECTIONS 1751 THROUGH 1785) AND WHO EITHER:
21 1. ATTENDED A GOVERNMENTAL PRIMARY OR SECONDARY SCHOOL AS A FULL-TIME
22 STUDENT AS DEFINED IN SECTION 15-901 FOR AT LEAST THE FIRST ONE HUNDRED DAYS
23 OF THE PRIOR FISCAL YEAR AND TRANSFERRED FROM A GOVERNMENTAL PRIMARY OR
24 SECONDARY SCHOOL TO A QUALIFIED SCHOOL.
25 2. ENROLL IN A QUALIFIED SCHOOL IN A KINDERGARTEN PROGRAM.
26 3. RECEIVED AN EDUCATIONAL SCHOLARSHIP OR TUITION GRANT UNDER
27 PARAGRAPH 1 OR 2 OF THIS SUBSECTION IF THE CHILDREN CONTINUE TO ATTEND A
28 QUALIFIED SCHOOL IN A SUBSEQUENT YEAR.
29 K. IN 2006, A SCHOOL TUITION ORGANIZATION SHALL NOT ISSUE AN
30 EDUCATIONAL SCHOLARSHIP OR A TUITION GRANT IN AN AMOUNT THAT EXCEEDS FOUR
31 THOUSAND TWO HUNDRED DOLLARS FOR STUDENTS IN A KINDERGARTEN PROGRAM OR GRADES
32 ONE THROUGH EIGHT OR FIVE THOUSAND FIVE HUNDRED DOLLARS FOR STUDENTS IN
33 GRADES NINE THROUGH TWELVE. IN EACH YEAR AFTER 2006, THE LIMITATION AMOUNT
34 FOR A SCHOLARSHIP OR A GRANT UNDER THIS SUBSECTION SHALL BE INCREASED BY ONE
35 HUNDRED DOLLARS.
36 L. A CHILD IS STILL ELIGIBLE TO RECEIVE AN EDUCATIONAL SCHOLARSHIP OR
37 TUITION GRANT UNDER SUBSECTION J OF THIS SECTION IF THE CHILD MEETS THE
38 CRITERIA TO RECEIVE A REDUCED PRICE LUNCH BUT DOES NOT ACTUALLY CLAIM THAT
39 BENEFIT.
40 M. THE SCHOOL TUITION ORGANIZATION SHALL REQUIRE THAT THE CHILDREN USE
41 THE EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS ON A FULL-TIME BASIS. IF A
42 CHILD LEAVES THE QUALIFIED SCHOOL BEFORE COMPLETING AN ENTIRE SCHOOL YEAR,
43 THE QUALIFIED SCHOOL SHALL REFUND A PRORATED AMOUNT OF THE EDUCATIONAL
44 SCHOLARSHIP OR TUITION GRANT TO THE SCHOOL TUITION ORGANIZATION THAT ISSUED
45 THE EDUCATIONAL SCHOLARSHIP OR TUITION GRANT TO THE CHILD. ANY REFUNDS

RECEIVED BY THE SCHOOL TUITION ORGANIZATION UNDER THIS SUBSECTION SHALL BE ALLOCATED FOR EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS TO QUALIFIED CHILDREN IN THE FOLLOWING YEAR.

N. CHILDREN WHO RECEIVE EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS UNDER THIS SECTION SHALL BE ALLOWED TO ATTEND ANY QUALIFIED SCHOOL OF THEIR PARENTS' CHOICE.

O. A SCHOOL TUITION ORGANIZATION THAT RECEIVES A VOLUNTARY CASH CONTRIBUTION PURSUANT TO SUBSECTION A OF THIS SECTION SHALL REPORT TO THE DEPARTMENT, IN A FORM PRESCRIBED BY THE DEPARTMENT, BY JUNE 30 OF EACH YEAR THE FOLLOWING INFORMATION:

1. THE NAME, ADDRESS AND CONTACT NAME OF THE SCHOOL TUITION ORGANIZATION.

2. THE TOTAL NUMBER OF CONTRIBUTIONS RECEIVED DURING THE PREVIOUS CALENDAR YEAR.

3. THE TOTAL DOLLAR AMOUNT OF CONTRIBUTIONS RECEIVED DURING THE PREVIOUS CALENDAR YEAR.

4. THE TOTAL NUMBER OF CHILDREN AWARDED EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS DURING THE PREVIOUS CALENDAR YEAR.

5. THE TOTAL DOLLAR AMOUNT OF EDUCATIONAL SCHOLARSHIPS AND TUITION GRANTS AWARDED DURING THE PREVIOUS CALENDAR YEAR.

6. FOR EACH SCHOOL TO WHICH EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS WERE AWARDED:

(a) THE NAME AND ADDRESS OF THE SCHOOL.

(b) THE NUMBER OF EDUCATIONAL SCHOLARSHIPS AND TUITION GRANTS AWARDED DURING THE PREVIOUS CALENDAR YEAR.

(c) THE TOTAL DOLLAR AMOUNT OF EDUCATIONAL SCHOLARSHIPS AND TUITION GRANTS AWARDED DURING THE PREVIOUS CALENDAR YEAR.

7. VERIFICATION THAT AN INDEPENDENT REVIEW OF FINANCIAL STATEMENTS ACCORDING TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES WAS COMPLETED BY A CERTIFIED PUBLIC ACCOUNTANT FOR THE PREVIOUS CALENDAR YEAR.

P. THE DEPARTMENT SHALL ADOPT RULES NECESSARY FOR THE ADMINISTRATION OF THIS SECTION.

Q. FOR THE PURPOSES OF THIS SECTION:

1. "QUALIFIED SCHOOL" MEANS A NONGOVERNMENTAL PRIMARY SCHOOL OR SECONDARY SCHOOL:

(a) THAT IS LOCATED IN THIS STATE, THAT DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, HANDICAP, FAMILIAL STATUS OR NATIONAL ORIGIN AND THAT SATISFIES THE REQUIREMENTS PRESCRIBED BY LAW FOR PRIVATE SCHOOLS IN THIS STATE ON JANUARY 1, 2005.

(b) THAT ANNUALLY ADMINISTERS AND MAKES AVAILABLE TO THE PUBLIC THE AGGREGATE TEST SCORES OF ITS STUDENTS ON A NATIONALLY STANDARDIZED NORM-REFERENCED ACHIEVEMENT TEST, PREFERABLY THE ARIZONA INSTRUMENT TO MEASURE STANDARDS TEST ADMINISTERED PURSUANT TO SECTION 15-741.

(c) THAT REQUIRES ALL TEACHING STAFF AND ANY PERSONNEL THAT HAVE UNSUPERVISED CONTACT WITH STUDENTS TO BE FINGERPRINTED.

1 2. "SCHOOL TUITION ORGANIZATION" MEANS A CHARITABLE ORGANIZATION IN
2 THIS STATE THAT BOTH:
3 (a) IS EXEMPT FROM FEDERAL TAXATION UNDER SECTION 501(c)(3) OF THE
4 INTERNAL REVENUE CODE AND THAT ALLOCATES NINETY PER CENT OF ITS ANNUAL
5 REVENUE FOR EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS TO CHILDREN TO ALLOW
6 THEM TO ATTEND ANY QUALIFIED SCHOOL OF THEIR PARENTS' CHOICE.
7 (b) PROVIDES EDUCATIONAL SCHOLARSHIPS OR TUITION GRANTS TO STUDENTS
8 WITHOUT LIMITING AVAILABILITY TO ONLY STUDENTS OF ONE SCHOOL.
9 Sec. 6. Purpose
10 Pursuant to section 43-223, Arizona Revised Statutes, the legislature
11 enacts section 43-1183, Arizona Revised Statutes, as added by this act, to
12 encourage businesses to direct a portion of their taxes by contributing to
13 school tuition organizations in order to improve education by raising tuition
14 scholarships for children in this state.

THIS BILL HAVING NOT BEEN RETURNED TO THE LEGISLATURE WITHIN 5 DAYS AFTER IT WAS PRESENTED TO THE GOVERNOR, HAS BECOME LAW THIS 29TH DAY OF MARCH, 2006.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 29, 2006.