



STATE OF ARIZONA
OFFICE OF THE GOVERNOR

DOUGLAS A. DUCEY
GOVERNOR

EXECUTIVE OFFICE

March 16, 2018

The Honorable Michele Reagan
Secretary of State
1700 W. Washington, 7th Floor
Phoenix, AZ 85007

Dear Secretary Reagan:

I am transmitting to you the following bills from the Fifty-third Legislature, 2nd Regular Session, which I signed on March 16, 2018:

- HB 2013 trust companies; liquid capital; definition (Finchem)
- HB 2019 civil rights advisory board; continuation (Kern)
- HB 2025 workers' compensation; rate deviations (Livingston)
- HB 2026 county school superintendent; services; entities (Boyer)
- HB 2043 occupational therapy board; continuation (Carter)
- HB 2061 financial institutions department; superintendent duties (Shope)
- HB 2079 single axle tow dolly; definition (Shope)
- HB 2098 insurance; inducements (Livingston)
- HB 2115 bonds; ballot language; procedures (Mitchell)
- HB 2150 manufactured home sales; licensure; exemption (Weninger)
- HB 2178 secretary of state; notary public (Coleman)
- HB 2278 child support rights transfer (Cobb)
- HB 2317 disability plates; permanent placards (John)
- HB 2413 public road maintenance; primitive designation (Cook)
- HB 2484 local food tax; equality (Shope)
- SB 1038 state land sales; payment method (Griffin)
- SB 1042 backflow prevention; state fire code (Kavanagh)
- SB 1057 county school superintendent; report; approval (Burgess)
- SB 1072 DCS; contractor employees; fingerprint requirement (Brophy McGee)

SB 1076 assault; public safety contractors; workers (Barto)
SB 1082 full-day kindergarten; instruction requirements (Allen, S.)
SB 1089 purple heart day (Borrelli)
SB 1205 unemployment insurance; educational employers; interest (Fann)
SB 1207 lease authority; airports; air terminals (Pratt)

Sincerely,

A handwritten signature in black ink that reads "Douglas A. Ducey". The signature is written in a cursive, flowing style.

Douglas A. Ducey
Governor
State of Arizona

cc: Senate Secretary
Chief Clerk of the House of Representatives
Arizona News Service

House Engrossed

FILED

MICHELE REAGAN
SECRETARY OF STATE

State of Arizona
House of Representatives
Fifty-third Legislature
Second Regular Session
2018

CHAPTER 17
HOUSE BILL 2484

AN ACT

AMENDING SECTION 42-6004, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 6, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-6015; RELATING TO LOCAL TRANSACTION PRIVILEGE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-6004, Arizona Revised Statutes, is amended to
3 read:

4 42-6004. Exemption from municipal tax; definitions

5 A. A city, town or special taxing district shall not levy a
6 transaction privilege, sales, use or other similar tax on:

7 1. Exhibition events in this state sponsored, conducted or operated
8 by a nonprofit organization that is exempt from taxation under section
9 501(c)(3), 501(c)(4) or 501(c)(6) of the internal revenue code if the
10 organization is associated with a major league baseball team or a national
11 touring professional golfing association and no part of the organization's
12 net earnings inures to the benefit of any private shareholder or
13 individual.

14 2. Interstate telecommunications services, which include that
15 portion of telecommunications services, such as subscriber line service,
16 allocable by federal law to interstate telecommunications service.

17 3. Sales of warranty or service contracts.

18 4. Sales of motor vehicles to nonresidents of this state for use
19 outside this state if the motor vehicle dealer ships or delivers the motor
20 vehicle to a destination outside this state.

21 5. Interest on finance contracts.

22 6. Dealer documentation fees on the sales of motor vehicles.

23 ~~7. Sales of food or other items purchased with United States
24 department of agriculture food stamp coupons issued under the food stamp
25 act of 1977 (P.L. 95-113; 91 Stat. 958) or food instruments issued under
26 section 17 of the child nutrition act (P.L. 95-627; 92 Stat. 3603;
27 P.L. 99-661, section 4302; 42 United States Code section 1786) but may
28 impose such a tax on other sales of food. If a city, town or special
29 taxing district exempts sales of food from its tax or imposes a different
30 transaction privilege rate on the gross proceeds of sales or gross income
31 from sales of food and nonfood items, it shall use the definition of food
32 prescribed by rule adopted by the department pursuant to section 42-5106.~~

33 ~~8.~~ 7. Orthodontic devices dispensed by a dental professional who
34 is licensed under title 32, chapter 11 to a patient as part of the
35 practice of dentistry.

36 ~~9.~~ 8. Sales of internet access services to the person's
37 subscribers and customers. For the purposes of this paragraph:

38 (a) "Internet" means the computer and telecommunications facilities
39 that comprise the interconnected worldwide network of networks that employ
40 the transmission control protocol or internet protocol, or any predecessor
41 or successor protocol, to communicate information of all kinds by wire or
42 radio.

1 (b) "Internet access" means a service that enables users to access
2 content, information, electronic mail or other services over the internet.
3 Internet access does not include telecommunication services provided by a
4 common carrier.

5 ~~10.~~ 9. The gross proceeds of sales or gross income retained by the
6 Arizona exposition and state fair board from ride ticket sales at the
7 annual Arizona state fair.

8 ~~11.~~ 10. Leasing real property between affiliated companies,
9 businesses, persons or reciprocal insurers. For the purposes of this
10 paragraph:

11 (a) "Affiliated companies, businesses, persons or reciprocal
12 insurers" means the lessor holds a controlling interest in the lessee, the
13 lessee holds a controlling interest in the lessor, affiliated persons hold
14 a controlling interest in both the lessor and the lessee, or an unrelated
15 person holds a controlling interest in both the lessor and lessee.

16 (b) "Affiliated persons" means members of the individual's family
17 or persons who have ownership or control of a business entity.

18 (c) "Controlling interest" means direct or indirect ownership of at
19 least eighty percent of the voting shares of a corporation or of the
20 interests in a company, business or person other than a corporation.

21 (d) "Members of the individual's family" means the individual's
22 spouse and brothers and sisters, whether by whole or half blood, including
23 adopted persons, ancestors and lineal descendants.

24 (e) "Reciprocal insurer" has the same meaning prescribed in section
25 20-762.

26 ~~12.~~ 11. The gross proceeds of sales or gross income derived from a
27 contract for the installation, assembly, repair or maintenance of
28 machinery, equipment or other tangible personal property that is described
29 in section 42-5061, subsection B and that has independent functional
30 utility, pursuant to the following provisions:

31 (a) The deduction provided in this paragraph includes the gross
32 proceeds of sales or gross income derived from all of the following:

33 (i) Any activity performed on machinery, equipment or other
34 tangible personal property with independent functional utility.

35 (ii) Any activity performed on any tangible personal property
36 relating to machinery, equipment or other tangible personal property with
37 independent functional utility in furtherance of any of the purposes
38 provided for under subdivision (d) of this paragraph.

39 (iii) Any activity that is related to the activities described in
40 items (i) and (ii) of this subdivision, including inspecting the
41 installation of or testing the machinery, equipment or other tangible
42 personal property.

43 (b) The deduction provided in this paragraph does not include gross
44 proceeds of sales or gross income from the portion of any contracting
45 activity that consists of the development of, or modification to, real

1 property in order to facilitate the installation, assembly, repair,
2 maintenance or removal of machinery, equipment or other tangible personal
3 property described in section 42-5061, subsection B.

4 (c) The deduction provided in this paragraph shall be determined
5 without regard to the size or useful life of the machinery, equipment or
6 other tangible personal property.

7 (d) For the purposes of this paragraph, "independent functional
8 utility" means that the machinery, equipment or other tangible personal
9 property can independently perform its function without attachment to real
10 property, other than attachment for any of the following purposes:

11 (i) Assembling the machinery, equipment or other tangible personal
12 property.

13 (ii) Connecting items of machinery, equipment or other tangible
14 personal property to each other.

15 (iii) Connecting the machinery, equipment or other tangible
16 personal property, whether as an individual item or as a system of items,
17 to water, power, gas, communication or other services.

18 (iv) Stabilizing or protecting the machinery, equipment or other
19 tangible personal property during operation by bolting, burying or
20 performing other dissimilar nonpermanent connections to either real
21 property or real property improvements.

22 ~~13.~~ 12. The leasing or renting of certified ignition interlock
23 devices installed pursuant to the requirements prescribed by section
24 28-1461. For the purposes of this paragraph, "certified ignition
25 interlock device" has the same meaning prescribed in section 28-1301.

26 ~~14.~~ 13. Computer data center equipment sold to the owner, operator
27 or qualified colocation tenant of a computer data center that is certified
28 by the Arizona commerce authority under section 41-1519 or an authorized
29 agent of the owner, operator or qualified colocation tenant during the
30 qualification period for use in the qualified computer data center. For
31 the purposes of this paragraph, "computer data center", "computer data
32 center equipment", "qualification period" and "qualified colocation
33 tenant" have the same meanings prescribed in section 41-1519.

34 ~~15.~~ 14. The gross proceeds of sales or gross income derived from a
35 contract with the owner of real property or improvements to real property
36 for the maintenance, repair, replacement or alteration of existing
37 property, except as specified in this paragraph. The gross proceeds of
38 sales or gross income derived from a de minimis amount of modification
39 activity does not subject the contract or any part of the contract to tax.
40 For the purposes of this paragraph:

41 (a) Each contract is independent of another contract, except that
42 any change order that directly relates to the scope of work of the
43 original contract shall be treated the same as the original contract under
44 this paragraph, regardless of the amount of modification activities
45 included in the change order. If a change order does not directly relate

1 to the scope of work of the original contract, the change order shall be
2 treated as a new contract, with the tax treatment of any subsequent change
3 order to follow the tax treatment of the contract to which the scope of
4 work of the subsequent change order directly relates.

5 (b) Any term not defined in this paragraph that is defined in
6 section 42-5075 has the same meaning prescribed in section 42-5075.

7 (c) This paragraph does not apply to a contract that primarily
8 involves surface or subsurface improvements to land and that is subject to
9 title 28, chapter 19, 20 or 22 or title 34, chapter 2 or 6 even if the
10 contract also includes vertical improvements. If a city or town imposes a
11 tax on contracts that are subject to procurement processes under those
12 provisions, the city or town shall include in the request for proposals a
13 notice to bidders when those projects are subject to the tax. This
14 subdivision does not apply to contracts with:

15 (i) Community facilities districts, fire districts, county
16 television improvement districts, community park maintenance districts,
17 cotton pest control districts, hospital districts, pest abatement
18 districts, health service districts, agricultural improvement districts,
19 county free library districts, county jail districts, county stadium
20 districts, special health care districts, public health services
21 districts, theme park districts or revitalization districts.

22 (ii) Any special taxing district not specified in item (i) of this
23 subdivision if the district does not substantially engage in the
24 modification, maintenance, repair, replacement or alteration of surface or
25 subsurface improvements to land.

26 ~~16.~~ 15. Monitoring services relating to an alarm system as defined
27 in section 32-101.

28 ~~17.~~ 16. Tangible personal property, job printing or publications
29 sold to or purchased by, or tangible personal property leased, rented or
30 licensed for use to or by, a qualifying health sciences educational
31 institution as defined in section 42-5001.

32 ~~18.~~ 17. The transfer of title or possession of coal back and forth
33 between an owner or operator of a power plant and a person who is
34 responsible for refining coal if both of the following apply:

35 (a) The transfer of title or possession of the coal is for the
36 purpose of refining the coal.

37 (b) The title or possession of the coal is transferred back to the
38 owner or operator of the power plant after completion of the coal refining
39 process. For the purposes of this subdivision, "coal refining process"
40 means the application of a coal additive system that aids the reduction of
41 power plant emissions during the combustion of coal and the treatment of
42 flue gas.

43 ~~19. The gross proceeds of sales or gross income from sales of low or~~
44 ~~reduced cost articles of food or drink to eligible elderly or homeless~~
45 ~~persons or persons with a disability by a business subject to tax under~~

1 ~~section 42-5074 that contracts with the department of economic security~~
2 ~~and that is approved by the food and nutrition service of the United~~
3 ~~States department of agriculture pursuant to the supplemental nutrition~~
4 ~~assistance program established by the food and nutrition act of 2008 (P.L.~~
5 ~~110-246; 122 Stat. 1651; 7 United States Code sections 2011 through~~
6 ~~2036a), if the purchases are made with the benefits issued pursuant to the~~
7 ~~supplemental nutrition assistance program.~~

8 ~~20.~~ 18. Tangible personal property incorporated or fabricated into
9 a project described in paragraph ~~15~~ 14 of this subsection, that is
10 located within the exterior boundaries of an Indian reservation for which
11 the owner, as defined in section 42-5075, of the project is an Indian
12 tribe or an affiliated Indian. For the purposes of this paragraph:

13 (a) "Affiliated Indian" means an individual native American Indian
14 who is duly registered on the tribal rolls of the Indian tribe for whose
15 benefit the Indian reservation was established.

16 (b) "Indian reservation" means all lands that are within the limits
17 of areas set aside by the United States for the exclusive use and
18 occupancy of an Indian tribe by treaty, law or executive order and that
19 are recognized as Indian reservations by the United States department of
20 the interior.

21 (c) "Indian tribe" means any organized nation, tribe, band or
22 community that is recognized as an Indian tribe by the United States
23 department of the interior and includes any entity formed under the laws
24 of that Indian tribe.

25 ~~21.~~ 19. The charges for the leasing or renting of space to make
26 attachments to utility poles as follows:

27 (a) By a person that is engaged in the business of providing or
28 furnishing electrical services or telecommunication services or that is a
29 cable operator.

30 (b) To a person that is engaged in the business of providing or
31 furnishing electrical services or telecommunication services or that is a
32 cable operator.

33 ~~22.~~ 20. Until March 1, 2017, the gross proceeds of sales or gross
34 income derived from entry fees paid by participants for events that
35 consist of a run, walk, swim or bicycle ride or a similar event, or any
36 combination of these events.

37 ~~23.~~ 21. The gross proceeds of sales or gross income derived from
38 entry fees paid by participants for events that are operated or conducted
39 by nonprofit organizations that are exempt from taxation under section
40 501(c)(3) of the internal revenue code and of which no part of the
41 organization's net earnings inures to the benefit of any private
42 shareholder or individual, if the event consists of a run, walk, swim or
43 bicycle ride or a similar event, or any combination of these events.

44 B. A city, town or other taxing jurisdiction shall not levy a
45 transaction privilege, sales, use, franchise or other similar tax or fee,

1 however denominated, on natural gas or liquefied petroleum gas used to
2 propel a motor vehicle.

3 C. A city, town or other taxing jurisdiction shall not levy a
4 transaction privilege, sales, gross receipts, use, franchise or other
5 similar tax or fee, however denominated, on gross proceeds of sales or
6 gross income derived from any of the following:

7 1. A motor carrier's use on the public highways in this state if
8 the motor carrier is subject to a fee prescribed in title 28, chapter 16,
9 article 4.

10 2. Leasing, renting or licensing a motor vehicle subject to and on
11 which the fee has been paid under title 28, chapter 16, article 4.

12 3. The sale of a motor vehicle and any repair and replacement parts
13 and tangible personal property becoming a part of such motor vehicle to a
14 motor carrier who is subject to a fee prescribed in title 28, chapter 16,
15 article 4 and who is engaged in the business of leasing, renting or
16 licensing such property.

17 4. Incarcerating or detaining in a privately operated prison, jail
18 or detention facility prisoners who are under the jurisdiction of the
19 United States, this state or any other state or a political subdivision of
20 this state or of any other state.

21 5. Transporting for hire persons, freight or property by light
22 motor vehicles subject to a fee under title 28, chapter 15, article 4.

23 6. Any amount attributable to development fees that are incurred in
24 relation to the construction, development or improvement of real property
25 and paid by the taxpayer as defined in the model city tax code or by a
26 contractor providing services to the taxpayer. For the purposes of this
27 paragraph:

28 (a) The attributable amount shall not exceed the value of the
29 development fees actually imposed.

30 (b) The attributable amount is equal to the total amount of
31 development fees paid by the taxpayer or by a contractor providing
32 services to the taxpayer and the total development fees credited in
33 exchange for the construction of, contribution to or dedication of real
34 property for providing public infrastructure, public safety or other
35 public services necessary to the development. The real property must be
36 the subject of the development fees.

37 (c) "Development fees" means fees imposed to offset capital costs
38 of providing public infrastructure, public safety or other public services
39 to a development and authorized pursuant to section 9-463.05, section
40 11-1102 or title 48 regardless of the jurisdiction to which the fees are
41 paid.

42 7. Any amount attributable to fees collected by transportation
43 network companies issued a permit pursuant to section 28-9552.

1 8. Transporting for hire persons by transportation network company
2 drivers on transactions involving transportation network services as
3 defined in section 28-9551.

4 9. Transporting for hire persons by vehicle for hire companies that
5 are issued permits pursuant to section 28-9503.

6 10. Transporting for hire persons by vehicle for hire drivers on
7 transactions involving vehicle for hire services as defined in section
8 28-9501.

9 D. A city, town or other taxing jurisdiction shall not levy a
10 transaction privilege, sales, use, franchise or other similar tax or fee,
11 however denominated, in excess of one-tenth of one percent of the value of
12 the entire product mined, smelted, extracted, refined, produced or
13 prepared for sale, profit or commercial use, on persons engaged in the
14 business of mineral processing, except to the extent that the tax is
15 computed on the gross proceeds or gross income from sales at retail.

16 E. In computing the tax base, any city, town or other taxing
17 jurisdiction shall not include in the gross proceeds of sales or gross
18 income:

19 1. A manufacturer's cash rebate on the sales price of a motor
20 vehicle if the buyer assigns the buyer's right in the rebate to the
21 retailer.

22 2. The waste tire disposal fee imposed pursuant to section 44-1302.

23 F. A city or town shall not levy a use tax on the storage, use or
24 consumption of tangible personal property in the city or town by a school
25 district or charter school.

26 G. For the purposes of this section:

27 1. "Cable operator" has the same meaning prescribed in section
28 9-505.

29 2. "Electrical services" means transmitting or distributing
30 electricity, electric lights, current or power over lines, wires or
31 cables.

32 3. "Telecommunication services" means transmitting or relaying
33 sound, visual image, data, information, images or material over lines,
34 wires or cables by radio signal, light beam, telephone, telegraph or other
35 electromagnetic means.

36 4. "Utility pole" means any wooden, metal or other pole used for
37 utility purposes and the pole's appurtenances that are attached or
38 authorized for attachment by the person controlling the pole.

39 Sec. 2. Title 42, chapter 6, article 1, Arizona Revised Statutes,
40 is amended by adding section 42-6015, to read:

41 42-6015. Municipal transaction privilege tax; food; exemption

42 A. IF A CITY, TOWN OR OTHER TAXING JURISDICTION IMPOSES A
43 TRANSACTION PRIVILEGE, SALES, USE, FRANCHISE OR OTHER SIMILAR TAX OR FEE,
44 HOWEVER DENOMINATED, ON:

1 1. THE SALE OF FOOD ITEMS INTENDED FOR HUMAN CONSUMPTION AS DEFINED
2 BY RULE ADOPTED PURSUANT TO SECTION 42-5106 OR ITEMS PRESCRIBED BY SECTION
3 42-5106, SUBSECTION D FOR HOME CONSUMPTION, THE TAX MUST BE APPLIED
4 UNIFORMLY WITH RESPECT TO ALL FOOD, AND AN ADDITIONAL TAX OR FEE
5 DIFFERENTIAL MAY NOT BE ASSESSED OR APPLIED WITH RESPECT TO ANY SPECIFIC
6 FOOD ITEM.

7 2. THE SALE OF FOOD ITEMS INTENDED FOR HUMAN CONSUMPTION AS DEFINED
8 BY RULE ADOPTED PURSUANT TO SECTION 42-5106 OR ITEMS PRESCRIBED BY SECTION
9 42-5106, SUBSECTION D FOR CONSUMPTION ON THE PREMISES, THE TAX MUST BE
10 APPLIED UNIFORMLY WITH RESPECT TO ALL FOOD ITEMS, AND AN ADDITIONAL TAX OR
11 FEE DIFFERENTIAL MAY NOT BE ASSESSED OR APPLIED WITH RESPECT TO ANY
12 SPECIFIC FOOD ITEM.

13 B. A CITY, TOWN OR OTHER TAXING JURISDICTION MAY NOT LEVY A
14 TRANSACTION PRIVILEGE, SALES, USE, FRANCHISE OR OTHER SIMILAR TAX OR FEE,
15 HOWEVER DENOMINATED, WITH RESPECT TO:

16 1. THE MANUFACTURE, WHOLESALE OR DISTRIBUTION TO OR AMONG ANY
17 WHOLESALERS, DISTRIBUTORS OR RETAILERS, OF FOOD ITEMS INTENDED FOR HUMAN
18 CONSUMPTION AS DEFINED BY RULE ADOPTED PURSUANT TO SECTION 42-5106 OR
19 ITEMS PRESCRIBED BY SECTION 42-5106, SUBSECTION D FOR HOME CONSUMPTION OR
20 FOR CONSUMPTION ON THE PREMISES.

21 2. ANY CONTAINER OR PACKAGING USED EXCLUSIVELY FOR TRANSPORTING,
22 PROTECTING OR CONSUMING FOOD ITEMS INTENDED FOR HUMAN CONSUMPTION AS
23 DEFINED BY RULE ADOPTED PURSUANT TO SECTION 42-5106 OR ITEMS PRESCRIBED BY
24 SECTION 42-5106, SUBSECTION D FOR HOME CONSUMPTION OR FOR CONSUMPTION ON
25 THE PREMISES.

26 3. THE SALE OF FOOD OR OTHER ITEMS PURCHASED WITH UNITED STATES
27 DEPARTMENT OF AGRICULTURE FOOD STAMP COUPONS ISSUED UNDER THE FOOD STAMP
28 ACT OF 1977 (P.L. 95-113; 91 STAT. 958) OR FOOD INSTRUMENTS ISSUED UNDER
29 SECTION 17 OF THE CHILD NUTRITION ACT (P.L. 95-627; 92 STAT. 3603;
30 P.L. 99-661, SECTION 4302; 42 UNITED STATES CODE SECTION 1786) BUT MAY
31 IMPOSE SUCH A TAX CONSISTENT WITH THIS SECTION ON OTHER SALES OF FOOD.

32 4. THE SALE OF LOW OR REDUCED-COST ARTICLES OF FOOD OR DRINK TO
33 ELIGIBLE ELDERLY OR HOMELESS PERSONS OR PERSONS WITH A DISABILITY BY A
34 BUSINESS SUBJECT TO TAX UNDER THE RESTAURANT CLASSIFICATION PURSUANT TO
35 SECTION 42-5074 THAT CONTRACTS WITH THE DEPARTMENT OF ECONOMIC SECURITY
36 AND THAT IS APPROVED BY THE FOOD AND NUTRITION SERVICE OF THE UNITED
37 STATES DEPARTMENT OF AGRICULTURE PURSUANT TO THE SUPPLEMENTAL NUTRITION
38 ASSISTANCE PROGRAM ESTABLISHED BY THE FOOD AND NUTRITION ACT OF 2008
39 (7 UNITED STATES CODE SECTIONS 2011 THROUGH 2036c), IF THE PURCHASES ARE
40 MADE WITH THE BENEFITS ISSUED PURSUANT TO THE SUPPLEMENTAL NUTRITION
41 ASSISTANCE PROGRAM.

APPROVED BY THE GOVERNOR MARCH 16, 2018

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 16, 2018

Passed the House February 21, 20 18

Passed the Senate March 14, 20 18

by the following vote: 47 Ayes,

by the following vote: 30 Ayes,

13 Nays, 0 Not Voting

0 Nays, 0 Not Voting

[Signature]
Speaker of the House
 Pro Tempore

[Signature]
President of the Senate

[Signature]
Chief Clerk of the House

[Signature]
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

15th day of March, 20 18

at 8:59 o'clock A. M.

[Signature]
Secretary to the Governor

Approved this 16th day of

March, 2018

at 11:03 o'clock A. M.

[Signature]
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 16th day of March, 20 18

at 12:19 o'clock P. M.

[Signature]
Secretary of State

H.B. 2484