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STATE OF FLORIDA

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DEPARTMENT OF REVENUE

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RULE DEVELOPMENT WORKSHOP

5

6

January 12, 2023

7

8

In Re: Chapter 12A-1: Sales
and Use Tax, 12A-1.113

9

Exemption for Children's
Diapers; Baby and Toddler

10

Clothing, Apparel, and Shoes
During the Period of July 1,

11

2022, through June 30, 2023.

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12A-1.114 Exemption for

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Impact-Resistant Windows,

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Impact-Resistant Doors, and

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Impact-Resistant Garage Doors

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During the Period of July 1,

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2022, through June 30, 2024.

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12A-1.115 Exemption for ENERGY

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STAR Appliances During the

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Period of July 1, 2022,

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through June 30, 2023.

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P R O C E E D I N G S

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Reported by:

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RAY D. CONVERY

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Court Reporter

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1 P R O C E E D I N G S

2 MR. HEVEY: Good morning, my name is Brinton
3 Hevey, and I'm an interdepartmental project
4 administrator in the Department's Technical
5 Assistance Dispute Resolution Section, which may be
6 referred to as tay-der (phonetic), or T-A-D-R
7 during the course of this rule development
8 workshop. I will be leading today's rule
9 development workshop. After I go over information
10 regarding the workshop and webinar, I will provide
11 summaries of three proposed new rules in Chapter
12 12A-1, Sales and Use Tax.

13 This workshop is taking place both in person
14 and using electronic media. If anyone attending
15 this workshop via webinar is experiencing technical
16 difficulties, please use the chat option to send a
17 message.

18 As with Department of Revenue rule workshops
19 and hearings, we do have a court reporter present
20 to record this rule development workshop. The
21 court reporter is participating remotely, so we ask
22 that meeting participants state their names each
23 time they speak. If it is necessary, please spell
24 your first and last name the first time you speak
25 during the workshop. We ask that everybody be as

1 clear as possible so that the court reporter can
2 accurately record all of the public comments or
3 questions. All comments received during the
4 workshop will be recorded by the court reporter.

5 At this time I'll ask my colleague to
6 introduce himself.

7 MR. BUTSCHER: Tom Butscher, Assistant General
8 Counsel.

9 MR. HEVEY: Today is January 12th, 2023, and
10 this a public rule development workshop held
11 pursuant to Section 120.54(3) of the Florida
12 Statutes for the purposes of discussing the
13 proposed creation of three new rules in Chapter
14 12A-1, Sales and Use Tax, of the Florida
15 Administrative Code.

16 Notices of rule development for these rules
17 were published in the November 4th, 2022 edition of
18 the Florida Administrative Register, Volume 48, No.
19 216, pages 4,515 through 4,516. The current
20 rulemaking will address new rules 12A-1.113
21 exemptions for children's diapers, baby and toddler
22 clothing, apparel and shoes, during the period of
23 July 1st, 2022 through June 30th, 2023. New rule
24 12A-1.114, exemption for impact resistant windows,
25 impact resistant doors and impact resistant garage

1 doors during the period of July 1st, 2022 through
2 June 30th, 2024, and new rule 12A-1.115, exemption
3 for ENERGY STAR appliances during the period of
4 July 1st, 2022, through June 30th, 2023.

5 For reference, the draft rules are on the
6 Department's proposed rules web page at
7 floridarevenue.com/rules. Select the general tax
8 proposed rules dropdown at the bottom of the page
9 and then select Chapter 12A-1, Sales and Use Tax,
10 and then the hyperlink to the right of the draft
11 rule language.

12 I will now explain the process that we will
13 use for taking questions and comments regarding the
14 agenda items. Please note that we will take the
15 questions and comments after I've presented each
16 rule. Before asking questions and providing
17 comments, participants will need to state their
18 name and who they represent. Currently, all
19 webinar participants are muted to avoid accidental
20 background noise or any sort of interruption. We
21 will unmute participants if they have a comment or
22 question.

23 To let our staff know you would like to speak,
24 webinar participants should raise their hands using
25 the icon on the grab tab left of your control

1 panel. Staff will call on participants when it's
2 their turn to speak. If you do not wish to speak,
3 please send your question or comment along with
4 whom you represent using the chat option. Staff
5 will state your name and read your question or
6 comment aloud. Please provide only comments or
7 suggestions -- or suggested changes that are
8 directly relevant to the rule drafts. Please hold
9 all of your other general comments until we have
10 discussed the agenda items.

11 I will now provide summaries of the proposed
12 new rules in Chapter 12A-1. Please remember to
13 hold any questions or comments until the
14 explanation of each rule is completed. Rule
15 12A-1.113, exemption for children's diapers, baby
16 and toddler clothing, apparel and shoes, during the
17 period of July 1st, 2022 through June 30th, 2023.
18 The creation of this rule is intended to
19 incorporate the provisions of Section 1551 of
20 Chapter 2022-97, Laws of Florida, which provide
21 temporary Sales and Use Tax exemptions for retail
22 sales of children's diapers and baby and toddler
23 clothing, apparel and shoes, made during the period
24 of July 1st, 2022 through June 30th, 2023. The
25 proposed rule language adopts Emergency Rule

1 12AER22-6. The rule provides definitions as well
2 as guidance regarding the exemption period, the
3 sale of said contain taxable and exempt items, the
4 use of gift cards, exchanges, returns, rain checks,
5 lay-away sales, remote sales, shipping and handling
6 charges, fees imposed by Panama City and Panama
7 City Beach, alterations, rentals, and a
8 non-exhaustive list of exempt and taxable items.

9 Rule 12A-1.114, exemption for impact resistant
10 windows, impact resistant doors and impact
11 resistant garage doors during the period of
12 July 1st, 2022 through June 30th, 2024. The
13 creation of this rule is intended to incorporate
14 the provisions of Section 52, Chapter 22 --
15 2022-97, Laws of Florida, which provides a
16 temporary Sales and Use Tax exemption for retail
17 sales of impact resistant windows, doors, and
18 garage doors made during the period of July 1st,
19 2022 through June 30th, 2024.

20 The proposed rule language adopts emergency
21 rule 12AER22-7. The rule provides definitions as
22 well as guidance regarding the exemption period and
23 the use of gift cards, exchanges, returns, rain
24 checks, remote sales, shipping and handling
25 charges, service warranties and fees imposed by

1 Panama City and Panama City Beach.

2 Rule 12A-1.115, exemption for ENERGY STAR
3 appliances during the period of July 1st, 2022
4 through June 30th, 2023. The creation of this rule
5 is intended to incorporate the provisions of
6 Section 49, Chapter 2022-97, Laws of Florida, which
7 provides a temporary sales and use tax exemption
8 for retail sales of new ENERGY STAR appliances for
9 non-commercial use made during the period of
10 July 1st, 2022 through June 30th, 2023. The
11 proposed rule language adopts emergency rule
12 12AER22-5. The rule provides definitions as well
13 as guidance regarding the exemption period on the
14 use of gift cards, exchanges, the application of
15 coupons, discounts and rebates, returns, rain
16 checks, lay-away sales, remote sales, shipping and
17 handling charges, service warranties, fees imposed
18 by Panama City and Panama City Beach, installation
19 charges, and rentals.

20 We will now open the floor for questions or
21 comments for these rules from Chapter 12A-1.

22 Okay. French, French Brown, would you like to
23 go ahead?

24 (No response.)

25 Is there a Mr. Zabala who would like to speak?

1 MR. ZABALA: Hi, this is Jamie Zabala. I
2 represent Advanced Hurricane Technology. Can you
3 hear me?

4 MR. BUTSCHER: Yeah, good morning.

5 MR. HEVEY: Yes, sir, go ahead.

6 MR. ZABALA: Okay. Just to be -- just so I
7 can know how brief to be, how much time do I have?

8 MR. HEVEY: This workshop is scheduled for an
9 hour. So hopefully not a full hour.

10 MR. ZABALA: No problem at all. I had three
11 brief questions that I think get to the point of
12 what I am seeing in my industry. These are all in
13 regards to 12A1-114, the impact window, impact
14 door, and impact garage door.

15 I would note three independent things: One,
16 what was the inspiration for the rule or the need
17 for an emergency rule? I can ask the questions and
18 then you can answer them in turn, or we can have a
19 back and forth.

20 MR. HEVEY: Sure.

21 MR. ZABALA: Two, in the wake of the
22 devastation of Hurricane Ian, we're in southwest
23 Florida, so we really felt the brunt of it. We
24 feel that this rule in its current language
25 excludes the most common and affordable kinds of

1 hurricane protection. Aluminum panels, accordion
2 screen panels, plywood are items that are all still
3 fully taxed under this rule. If the point of the
4 rule was to make hurricane protection available and
5 give people relief on those things, it's not
6 accomplishing what that goal was. (inaudible) is
7 many times more expensive than any of those
8 options. As a result, the people that need the
9 most help in the state are the ones that are least
10 helped by this rule. The people that are least in
11 need of financial assistance are the ones that are
12 most likely to receive it from this rule. So I
13 wanted to know why aren't more kinds of hurricane
14 protections added to this rule.

15 And, lastly, the (inaudible) in the emergency
16 rule wording do not define what is categorized as a
17 window, door, and garage door. It also doesn't
18 specify who certifies these products as, quote,
19 "impact rated," which could lead the manufacturer
20 to self-categorize or certify their products.

21 For example, we sell several products that are
22 commonly called rolling doors. These are roll-down
23 shutters. In the state of Texas, it's -- when we
24 certified it with TDI, it's legally called a
25 rolling door. And then we have these impact rated

1 by an independent lab and registered with the
2 Florida Building Code. So, under the current
3 wording, this would suggest that, since this a
4 rolling door and it's impact rated, we wouldn't
5 have to charge tax on this door, but there's a
6 certain amount of risk here because there could be
7 an argument either way. So my other question is,
8 do you plan to fully define the categories and the
9 agencies that certify these products as impact
10 rated and what an actual door, garage door and
11 window will be categorized as?

12 MR. HEVEY: Okay. All right. Well, I'll take
13 them in order because they kind of -- one leads to
14 the other, I believe. The inspiration behind the
15 emergency rule was the Legislature last year
16 implemented the sales tax exemption period, and, in
17 order to administer it, we had to implement the
18 emergency rule. The statutory language that was
19 provided is limited to just an exemption on the
20 retail sale of impact resistant windows, impact
21 resistant doors, and impact resistant garage doors.
22 The Department didn't actually create the exemption
23 period. We are just charged with administering it.
24 So we're kind of bound to what was provided by the
25 Legislature, which is limited to a single sentence,

1 which is Section 52 of 20-22.97, Laws of Florida.

2 So that's why -- it kind of leads to your second
3 question, why are these aluminum panels, plywood,
4 things like that, not considered by the rule?

5 Because they weren't provided for by the
6 Legislature. And then, as far as what we're able
7 to define, these items were not defined by the
8 Legislature either. They were just simply laid out
9 as impact resistant windows, impact resistant
10 doors, and impact resistant garage doors. So we're
11 kind of limited to how far we can go as far as
12 providing definitions or designating agencies that
13 can certify these products, but I know that you
14 wrote a letter very early on, I believe in July,
15 regarding your concerns. We'd appreciate a similar
16 letter addressing what you just said. That would
17 be very helpful for us moving forward.

18 MR. ZABALA: Okay. Yeah. I can certainly do
19 that, is there a particular contact that I
20 should --

21 MR. HEVEY: Yeah, I'll provide it at the end,
22 but it is rulecomment -- I believe it's where you
23 sent your original letter, but at
24 rulecomment@floridarevenue.com.

25 MR. ZABALA: Sure. Yeah, this is certainly --

1 I'm grateful for the opportunity to kind of air
2 these things out. I had hoped to be present there,
3 but a member of my family had COVID, and so I was
4 unable to travel up, but I appreciate this
5 opportunity to address these things.

6 I do have one last comment.

7 MR. HEVEY: Sure.

8 MR. ZABALA: So, with what I just brought up,
9 you guys are going to be administering this rule,
10 and essentially any disputes that kind of go into
11 this are going to do go down as -- I guess through
12 you to the Department of Revenue.

13 So if I'm in a case where I have a product
14 that I consider a rolling door and I'm not charging
15 tax for this rolling door, right, and this goes --
16 who's going to decide whether or not this is a
17 valid door or not because, ultimately, if we're not
18 charging retail tax for this thing, that needs to
19 be justified with the state. And so I'm letting
20 you guys know now -- this is a product that is
21 commonly known as a rolling door. It's used in
22 garage doors. It's used to cover doors. It's used
23 as warehouse doors. So, without any further
24 categorization at this point, are we kind of being
25 left open for the following year and a half that

1 this rule is going to be in place to either charge
2 tax or not, or is there somebody that I can reach
3 out to that's going to say, yes, this definitively
4 a taxable item or a non-taxable item?

5 MR. HEVEY: Yeah. I'm glad you mentioned that
6 again because something I thought of when you were
7 saying that, it might be helpful for you to --
8 apart from your rule comments that you provide, you
9 can request a technical assistance advisement.
10 Technical -- or tay-der (phonetic), T-A-D-R, we do
11 provide technical assistance advisements.
12 Basically they are legally binding statements that
13 come from the Department. So if you provided the
14 information about the doors, any specs that you can
15 provide -- I always say, the better the question,
16 the more information you provide, the better the
17 response. We will provide a response that will be
18 legally binding, and I can discuss this
19 individually later, but again, I'm glad you
20 mentioned that because this is an avenue for anyone
21 that has a question such as yours.

22 MR. ZABALA: Excellent. Thank you so much.

23 MR. BUTSCHER: This is Tom Butscher. Just to
24 clarify, it's binding on us. That's who's bound by
25 the TAA.

1 MR. ZABALA: Okay. Thank you, Tom. So you're
2 bound by it, and we have -- well, if you're bound
3 by it, we're kind of bound to pay you guys, so
4 ultimately that's what we're going to follow.

5 MR. HEVEY: You would certainly have something
6 to fall back on. Yes, sir.

7 MR. ZABALA: Okay. I do also want to say, we
8 see ourselves as leaders in this industry, and
9 we've had a lot of clients that have reached out to
10 us. I don't know if anybody is on this call today
11 or in person that's in the hurricane shutter
12 industry, but we've also been reached out to by Nu
13 Code, an independent company outside of the state
14 that does a lot of business in Florida state, and
15 they're concerned about it as well.

16 Everybody you're seeing that's in the
17 hurricane shutter industry as a competing industry,
18 which is the impact windows and doors, getting an
19 unfair break over the hurricane shutter industry.
20 So there is a strong sentiment over why is a
21 certain market being left out of this while another
22 market is being, you know, propped up, a market
23 that in the eyes of our industry doesn't need
24 anymore propping.

25 And so I think a lot of the concern that's

1 coming around this, and if you have gotten other
2 people that have let you know that they're
3 concerned about this, it's coming from that.
4 Impact windows are growing. There's huge
5 companies. We are looking at PPG, Lawson, E.S.
6 Windows, companies like that, that are very, very
7 large, while you look at the typical shutter
8 company and they're very small. These are small
9 companies that need the assistance much more so
10 than the large ones. And so that's -- this is
11 where I think a lot of the emotion that's coming
12 around this thing from me and from my customers.

13 MR. BUTSCHER: We appreciate that. It's good
14 to know.

15 MR. ZABALA: And with that, that's more or
16 less the comments that I had. I don't know if I'm
17 taking up too much of my time, but please, we can
18 go ahead and continue with --

19 MR. BUTSCHER: No, no. We appreciate your
20 input.

21 French Brown, are you available, or are you
22 available on line?

23 MR. BROWN: Can you hear me now?

24 MR. HEVEY: Yes, we can. Good morning.

25 MR. BROWN: Good morning. Thank you. Sorry.

1 Your goto meeting ap was showing it had two pound
2 numbers to mute your stuff, whereas we only needed
3 one. So, good morning, Tom and Brinton. Thank you
4 so much for your time today.

5 My name is French Brown, F-r-e-n-c-h,
6 B-r-o-w-n, calling today on behalf of the Florida
7 Retail Federation. Sorry I could not be there in
8 person, travelling for work, but, Department, as
9 you know, the Florida Retail Federation, we
10 submitted written comments yesterday regarding
11 these three proposed rules.

12 Just to reiterate on a comment to proposed
13 12A1.114, as discussed by the previous commenter,
14 Florida Retail Federation also thinks that it would
15 make a lot of sense for the Department to provide
16 additional guidance on what actually is meant by
17 impact resistant. We think that that's an
18 important part of this rule to provide any guidance
19 to actual retailers or sales tax dealers.

20 We do want to thank the Department for holding
21 this public workshop today. Obviously, the public
22 has no opportunity to comment or provide any
23 suggestions on the Department's emergency rules,
24 but, recognizing that these are temporary
25 provisions, I understand that the Department does

1 have to keep these emergency rules in place, but we
2 really do appreciate the Department at least
3 holding this so that public comments can be made
4 and submitted on how to make these rules better so
5 that people can actually comply, and provide
6 guidance. I'm not going to get into all the
7 details -- you know, all the comments that we had
8 since, again, we provided them in written form for
9 12A1.113 and 1.114 and 1.115, but I do just want to
10 point out that Florida Retail Federation believes
11 that there's a potential really important
12 clarification that needs to happen on Paragraph
13 6(a) of proposed 12A-1.115 where it talks
14 specifically about rebates being excluded from the
15 sales price. ENERGY STAR appliances, obviously the
16 term rebates has been defined there, and, you know,
17 I understand what the Department is trying to get
18 at, the difference between retailer-based discounts
19 or coupons versus manufacturer rebates, but it's a
20 little unclear currently in 6(b) what that language
21 specifically applies to, considering 6(b) talks
22 about retailer rebates being excluded, and then
23 6(c) just says a blanket statement that rebates
24 without clarification are subject to -- are part of
25 the sales price.

1 So I just wanted you all to recognize our
2 written comments submitted yesterday, and thank you
3 again for the opportunity to actually provide them.

4 MR. HEVEY: Thank you, French.

5 Do we have any other questions or comments.

6 Mr. Handy.

7 MR. HANDY: Good morning. Can you hear me,
8 guys?

9 MR. HEVEY: We can now. Good morning.

10 MR. HANDY: Good morning, Brinton and Tom.
11 This is Joseph Handy. I'm a CPA in Miami, Florida,
12 and I'm speaking today on behalf of myself, not
13 representing an industry or a particular taxpayer,
14 and I would like to provide several comments on
15 Rule 114, impact resistant doors and impact
16 resistant windows. The first point is just a
17 suggestion, Brinton. Down in paragraph 1(c),
18 remote sale, the word "emergency rule" looks like
19 it's going to get into the rule. That's just a
20 scrivener's error, and you need to pull that out.
21 But the word emergency and rule got left in the
22 proposed final rule.

23 MR. HEVEY: Okay. Thank you for pointing that
24 out.

25 MR. HANDY: The other thing I wanted to

1 suggest is that will rule be expanded to include
2 language that the provision for impact resistant
3 windows and doors extends to all the integrated
4 components that go into making the window and door
5 product approval or accepted by the convening
6 building authorities. If you look at the drawings
7 and the engineering plans and the testing for a
8 window that's received an impact resistant rating
9 from either Miami Dade County Product Control or
10 DBPR, who is another convening authority, the
11 engineering drawings say the mullion bars, the
12 mullion clips, the transom windows, the door
13 closures, the thresholds, the vents, whatever it
14 is, all those components are necessary for the
15 window and door to receive its product approval and
16 impact resistant rating. I think it would just be
17 helpful if we just had a paragraph that said, as
18 you know, if these components are purchased at the
19 same time and it's clear that these components are
20 purchased with the intent of installing or using in
21 real property to comply with the engineering
22 requirements for product approval, that those
23 integrated components represent a working unit, and
24 those other components are eligible for this
25 exemption. So -- and I think the Department's got

1 an administrative method here because, as one of
2 the other commenters knows, every product approved
3 impact resistant window and door has a set of
4 engineering blueprints that ought to be very clear
5 to the Department, you will not achieve impact
6 resistant rating unless these other integrated
7 components are present in the installation. So I
8 think that would be helpful.

9 And somebody else raised this other question,
10 one of the commenters, and my last question is, to
11 my knowledge and research, the two convening
12 authorities under Florida law that have the
13 authority to rate the window and door as impact
14 resistant is the Miami Dade County Product Approval
15 Section and (inaudible) testing and engineering
16 language and the other one is the Florida
17 Department of Business and Professional Regulation
18 Product Approval Section. If you make reference to
19 either of those agencies in the rule, or -- we all
20 know that an impact resistant rated decal must be
21 included and permanently affixed to the product for
22 it to get its rating, perhaps that can make it into
23 the rule and give more comfort to everyone, see,
24 this has a product-approval decal on it, it
25 references the product approval number. It's very

1 likely that the exemption -- and then my final
2 comment here is, Florida Statutes already have a
3 term in it called high-velocity hurricane zone
4 products, and the Legislature enacted that years
5 ago making reference to (inaudible). If the
6 Department will consider looking at that, I think
7 that's where the Legislature's generic term,
8 "impact resistant," came from, because there are a
9 handful of -- one of the commenters also mentioned
10 this, that there are a handful of big-box retailers
11 that put orange and blue stickers on their products
12 as you walk through their store and it says, impact
13 resistant, impact resistant, buy it here, impact
14 resistant, and when we did a little research, those
15 products do not have product approval by Florida's
16 convening authority, but they seem to be in the
17 aisle in the store that says impact resistant
18 products. So, it is good that -- suggesting that
19 the language be expanded to, you know, include
20 something more definitive, like product approval,
21 and thank you very much, guys, for the opportunity
22 to speak today.

23 MR. HEVEY: Mr. Handy, just to save me the
24 work, do you know the statutory reference to the
25 definition you referenced?

1 MR. HANDY: I will find it and present it --

2 MR. HEVEY: Okay. No worries.

3 MR. HANDY: -- but that term, again, I came
4 across it by accident, it's called high velocity
5 hurricane zone, and it made it into the statute.

6 MR. HEVEY: I should be able to find it with
7 that. Thank you.

8 MR. HANDY: Other than that, thank you for
9 your work on this, guys. This is important.

10 MR. HEVEY: Thank you. Any other questions or
11 comments? I'm sorry, Ms. Sweigart.

12 MS. SWEIGART: Hello.

13 MR. HEVEY: Good morning.

14 MS. SWEIGART: Good morning. My question was
15 pretty much answered. Our company does impact
16 resistant screens, and the first fellow mentioned
17 that things like that aren't noted in the one rule,
18 the 12A-1.114, and you mentioned being able to
19 write a letter to get clarification for our
20 products.

21 MR. HEVEY: Yes. You can write in for that.

22 MS. SWEIGART: Okay. That's all. Thank you.

23 MR. HEVEY: Okay. Thank you. Any other
24 questions or comments?

25 THE COURT REPORTER: This is the court

1 reporter. If you can hear me, could I get the name
2 of the last speaker?

3 MR. HEVEY: Yes. Ma'am, could you state your
4 name again, please, if you're still available?
5 Here we go.

6 MS. SWEIGART: Oh, Laurie Sweigart.

7 MR. HEVEY: Can you spell the last name for
8 us, please?

9 MS. SWEIGART: S-w-e-i-g-a-r-t.

10 MR. HEVEY: Thank you very much.

11 Any other questions or comments?

12 Okay. If anyone would like to --

13 MR. ZABALA: This is Zabala. Hi, I just --
14 the last comment was -- I wanted to know if it
15 would be possible to get a transcript of this
16 meeting or the workshop so that I could make notes
17 on what was discussed today. That was all.

18 MR. HEVEY: Yes. We will post it on our web
19 site once we get it from the court reporter.

20 MR. ZABALA: Okay. Fantastic. Thank you so
21 much, gentlemen, and thank you for answering our
22 questions.

23 MR. HEVEY: No problem at all.

24 With that, we will go ahead and conclude. If
25 anyone would like to submit written comments,

1 remembering that they will become public -- that
2 they are public records, please do so by the close
3 of business on Friday, January 27th, 2023. The
4 comments may be submitted via e-mail at
5 rulecomment@floridarevenue.com.

6 On behalf of the Department, I want to thank
7 each of you for participating and sharing your
8 comments with us. Your participation is very
9 helpful during the rule promulgation process.

10 This concludes the rule development workshop.

11 (Proceedings concluded.)
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1 CERTIFICATE OF REPORTER

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5 I, RAY D. CONVERY, do hereby certify that I
6 was authorized to and did report the foregoing
7 proceedings, and that the transcript, pages 2 through
8 24, is a true and correct record of my stenographic
9 notes.

10

11 Dated this 26th day of January, 2023, at
12 Tallahassee, Leon County, Florida.

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15 RAY D. CONVERY

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Court Reporter

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