TRIBAL TAXATION ISSUES COMMITTEE - BACKGROUND MEMORANDUM

Section 33 of House Bill No. 1015 (2017) establishes the Tribal Taxation Issues Committee. The committee is composed of 10 members as follows: the Governor, who was designated by the Legislative Management to serve as Chairman of the committee, the Lieutenant Governor, the Tax Commissioner, the Executive Director of the Indian Affairs Commission, the Majority and Minority Leaders of the House of Representatives and the Senate, and the Chairmen of the Finance and Taxation Standing Committees of the House of Representatives and the Senate. The nonlegislative members of the committee serve as nonvoting members. The legislation requires the committee Chairman to invite tribal chairmen to each committee meeting.

The Tribal Taxation Issues Committee is required to study tribal taxation issues, including the tax collection agreements that exist between the tribes and the state, the interaction between tribal sovereignty and state law, consideration of how statutory changes may affect provisions in existing agreements, the amount and manner of revenue sharing under the agreements, the costs and benefits to the state and the tribes if tax compacts are implemented, implementation models used in other states for tax compacts, best practices for negotiating and ratifying tax compacts, and the procedure for withdrawal from an agreement and how to handle disputed funds.

In addition the Tribal Taxation Issues Committee is authorized to study tribal-state issues, including government-to-government relations, human services, education, corrections, and issues related to the promotion of economic development. At the conclusion of its meetings, the committee is required to report its findings and recommendations, together with any legislation required to implement those recommendations, to the Legislative Management.

Section 31 of House Bill No. 1015 suspended North Dakota Century Code Section 54-35-23 through July 31, 2019. Section 54-35-23 provides for the Tribal and State Relations Committee. This committee, which was created in 2005, conducts joint meetings with the North Dakota Tribal Governments' Task Force. The North Dakota Tribal Governments' Task Force is composed of six members, including the Executive Director of the Indian Affairs Commission, or the Executive Director's designee; the Chairman of the Standing Rock Sioux Tribe, or the Chairman's designee; the Chairman of the Spirit Lake Tribe, or the Chairman's designee; the Chairman of the Three Affiliated Tribes of the Fort Berthold Reservation, or the Chairman's designee; the Chairman of the Turtle Mountain Band of Chippewa Indians, or the Chairman's designee; and the Chairman of the Sisseton-Wahpeton Oyate of the Lake Traverse Reservation, or the Chairman's designee. The Tribal and State Relations Committee is required to study tribal-state issues, including government-to-government relations, human services, education, corrections, and issues related to the promotion of economic development.

FEDERAL INDIAN LAW AND POLICY

Indian law is a very complex area of law. Due to the sovereign character of Indian tribes, most Indian law is necessarily federal in nature. Under the federal system, there have been several distinct eras of federal-tribal relations.

During the initial era of federal-tribal relations, from 1789 to approximately 1820, the federal government sought to minimize friction between non-Indians and Indians by limiting the contacts between these groups. This era was followed by the Indian removal era--approximately 1820 to 1850--when the federal government sought to limit friction between non-Indians and Indians by removing all Indians from east of the Mississippi River to open land in the Oklahoma Territory. This era was followed by what may be called the reservation era--1850 to 1887--when, as non-Indians continued to move westward and friction developed between non-Indians and Indians, the federal government developed a policy of restricting Indian tribes to specified reservations. This policy was implemented by treaty in which each tribe ceded much of the land it occupied to the United States and reserved a smaller portion of it. This is the origin of the term reservation.

With the enactment of the federal General Allotment Act of 1887, or Dawes Act, United States-Indian relations entered a new era. This era is known as the allotment era because the General Allotment Act authorized the President to allot portions of reservation land to individual Indians. Under this system, allotments of 160 acres were made to each head of a family and 80 acres to others, with double those amounts to be allotted if the land was suitable only for grazing. Title to the allotted land was to remain in the United States in trust for 25 years, after which it was to be conveyed to the Indian allotted free of all encumbrances. The General Allotment Act also authorized the Secretary of the Interior to negotiate with tribes for the disposition of all excess lands remaining after allotment for the purpose of non-Indian settlement. The General Allotment Act resulted in a decline in the total amount of Indian-held land from 138 million acres in 1887 to 48 million acres in 1934.

The allotment era was followed by the Indian reorganization era--1934 to 1953--during which the land base of the tribes was protected by extending indefinitely the trust period for existing allotments still held in trust and encouraging tribes to establish legal structures for self-government. The Indian reorganization era was followed by the termination and relocation era--1953 to 1968--when the federal government sought to terminate tribes that were believed to be prosperous enough to become part of the American mainstream, terminate the trust responsibility of the federal government, and encourage the physical relocation of Indians from reservations to seek work in large urban centers.

The policy of termination and relocation was regarded as a failure and the modern tribal self-determination era began with the federal Indian Civil Rights Act of 1968. The effect of this Act was to impose upon the tribes most of the requirements of the Bill of Rights. The Indian Civil Rights Act of 1968 also amended Public Law 280 so states could no longer assume civil and criminal jurisdiction over Indian country unless the affected tribes consented at special elections called for this purpose. There have been a number of federal acts since 1968 designed to enhance tribal self-determination. These include the Indian Financing Act of 1974, which established a revolving loan fund to aid in the development of Indian resources; the Indian Self-Determination and Education Assistance Act of 1975, which authorized the Secretaries of the Interior and of Health, Education, and Welfare to enter contracts under which the tribes would assume responsibility for the administration of federal Indian programs; the Indian Tribal Government Tax Status Act of 1982, which accorded the tribes many of the federal tax advantages enjoyed by states, including that of issuing tax-exempt bonds to finance governmental projects; the Tribally Controlled Schools Act of 1988, which provided grants for tribes to operate their own tribal schools; the Indian Child Welfare Act of 1978; the American Indian Religious Freedom Act of 1978; and the Indian Gaming Regulatory Act of 1988.

STATE-TRIBAL RELATIONS

Probably the most important concept in state-tribal relations is the concept of sovereignty. Both the states and Indian tribes are sovereigns in the federal system. In *Johnson v. McIntosh*, 21 U.S. 543 (1823), the United States Supreme Court stated "[t]he rights of the original inhabitants were in no instance entirely disregarded, but were necessarily to a considerable extent impaired. They were admitted to be the rightful occupants of the soil . . . but their rights to complete sovereignty as independent nations were necessarily diminished, and their power to dispose of the soil at their own will to whomsoever they pleased was denied by the original fundamental principle that discovery gave exclusive title to those who made it." In *Cherokee Nation v. Georgia*, 30 U.S. 1 (1831), the Court held that the Cherokees could not be regarded as a foreign state within the meaning of Article III of the United States Constitution, so as to bring them within the federal judicial power and permit them to maintain an action in the Court. However, Chief Justice John Marshall characterized Indian tribes as "domestic dependent nations." In *Worcester v. Georgia*, 31 U.S. 515 (1832), the Court further discussed the status of Indian tribes. The Court stated "[t]he Indian nations had always been considered as distinct, independent political communities retaining their original natural rights as the undisputed possessors of the soil, from time immemorial, with the single exception of that imposed by irresistible power, which excluded them from intercourse with any other European potentate than the first discoverer of the coast of the particular region claimed . . ." The Court concluded the laws of Georgia have no force in Cherokee territory. Based upon these early cases, the tribes are sovereign and free from state intrusion on their sovereignty. Thus, state laws generally have been held inapplicable within the boundaries of reservations, although exceptions have been made under the plenary power of Congress to limit tribal sovereignty.

STATE-TRIBAL COOPERATIVE AGREEMENTS

Statutory Background

In 1983 the Legislative Assembly enacted the legislation now codified in Chapter 54-40.2. The provisions of this chapter are discussed in more detail below. Before enactment of the law, tribes and state agencies entered agreements for various purposes. The 1983 bill was introduced by the Attorney General to create a general framework for uniformity and to provide statutory authorization for public agencies of the state and political subdivisions to enter agreements with tribal governments. The authorization was stated in very general terms and provides public agencies may enter an agreement with a tribal government to perform any administrative service, activity, or undertaking that any of the public agencies or tribal governments are authorized to perform by law.

In 1991 Chapter 54-40.2 was amended to establish a role for the Indian Affairs Commission in proposing agreements and assisting in negotiation and development of agreements. The 1991 amendments also created requirements for newspaper notice of a pending agreement and posting of notice at the tribal office of any affected tribe. The 1991 law created a requirement for the Indian Affairs Commission to make findings concerning the agreement and the original intent of the parties and to determine whether the parties are in substantial compliance with the agreement.

In 1995 Section 24-02-02.3 was created to provide authority for the Director of the Department of Transportation to enter agreements with tribal governments for construction and maintenance of highways, streets, roads, and bridges. The amendment provided Chapter 54-40.2 does not apply to those agreements.

In 1999 Chapter 54-40.2 was amended to provide the chapter does not apply to certain agreements with the Department of Human Services or to agreements entered with tribal governments under a state-funded or federally funded program, including any publicly announced offer of a grant, loan, request for proposal, bid, or other contract originating with a public agency for which the tribal government is eligible.

In 2005 Chapter 54-40.2 was amended to require a school district entering an agreement with a tribe to provide notice to the Superintendent of Public Instruction before entering the agreement.

In 2007 legislation was enacted to create Chapter 57-51.2, providing authority for the Governor to enter an agreement with the Three Affiliated Tribes of the Fort Berthold Reservation relating to taxation and regulation of oil and gas exploration and production within the Fort Berthold Reservation. Section 57-51.2-05 provides Chapter 54-40.2 does not apply to any such agreement. In 2013 Chapter 57-51.2 was extensively revised to provide more beneficial terms for the Three Affiliated Tribes under an oil and gas tax agreement. A new agreement has been entered to implement the 2013 legislative changes. In 2015 the scope of Chapter 57-51.2 was expanded to allow the Governor to enter agreements with the Standing Rock Sioux Tribe and the Turtle Mountain Band of Chippewa Indians for an oil and gas tax agreement.

In 2015 legislation was enacted to create Chapter 57-39.8 authorizing the Governor to enter a state-tribal sales, use, and gross receipts tax agreement with the Standing Rock Sioux Tribe. Section 57-39.8-02 outlines the parameters for an agreement, including provisions relating to the rate of tax imposed, conforming tribal taxes to the state sales tax base, allocation of revenues, authority for the Tax Commissioner to administer and collect the tax and allowances for the provision of these services, authority for the Tax Commissioner to offset future distributions to the tribe in the case of an overpayment, and the proper venue for resolving any disputes arising from an agreement.

Chapter 54-40.2

Chapter 54-40.2 provides for agreements between public agencies and tribal governments. A public agency means any political subdivision, including a municipality, county, school district, and any agency or department of North Dakota. Tribal government means the officially recognized government of an Indian tribe, nation, or other organized group or community located in North Dakota exercising self-government powers and recognized as eligible for services provided by the United States. The term does not include an entity owned, organized, or chartered by a tribe that exists as a separate entity authorized by a tribe to enter agreements of any kind without further approval by the government of the tribe.

Section 54-40.2-02 provides any one or more public agencies may enter an agreement with any one or more tribal governments to perform any administrative service, activity, or undertaking that any of the public agencies or tribal governments are authorized to perform by law and to resolve any dispute in accordance with Chapter 54-40.2 or any other law that authorizes a public agency to enter an agreement. The agreement must set forth fully the powers, rights, obligations, and responsibilities of the parties to the agreement. Section 54-40.2-03.1 provides after the parties to an agreement have agreed to its contents, the public agency involved is required to publish a notice containing a summary of the agreement in the official newspaper of each county of the state reasonably expected to be affected by the agreement. The notice also must be published in any newspaper of general circulation for the benefit of any members of the tribe affected by the agreement and be posted plainly at the tribal office of any tribe affected by the agreement and in the county courthouse of any county affected by the agreement. The notice must state the public agency will hold a public hearing concerning the agreement upon the request of any resident of the county in which the notice is published if the request is made within 30 days of the publication of the notice.

Section 54-40.2-03.2 provides if the public agency involved receives a request pursuant to Section 54-40.2-03.1, the public agency is required to hold a public hearing, before submitting the agreement to the Governor, at which any person interested in the agreement may be heard. Notice of the time, place, and purpose of the hearing must be published before the hearing in the official newspaper of each county of the state reasonably expected to be affected by the agreement. The notice also must be published in a newspaper of general circulation published for the benefit of the members of any tribe affected by the agreement and be posted plainly at the tribal office of any tribe affected by the agreement and in the county courthouse of any county affected by the agreement. The notice must describe the nature, scope, and purpose of the agreement and must state the times and places at which the agreement will be available to the public for inspection and copying.

Section 54-40.2-04 provides as a condition precedent to an agreement made under Chapter 54-40.2 becoming effective, the agreement must have the approval of the Governor and the governing body of the tribes involved. If the agreement so provides, it may be submitted to the Secretary of the Interior for approval.

Section 54-40.2-05 provides within 10 days after a declaration of approval by the Governor and following approval of the agreement by the tribe or tribes affected by the agreement and before commencement of its performance, the agreement must be filed with the Secretary of the Interior, the clerk of court of each county in which the principal office of one of the parties is located, the Secretary of State, and the affected tribal government.

Section 54-40.2-05.1 provides upon the request of a political subdivision or any tribe affected by an approved agreement, the Indian Affairs Commission must make findings concerning the utility and effectiveness of the agreement taking into account the original intent of the parties and may make findings as to whether the parties are in substantial compliance with all provisions of the agreement. In making its findings, the commission must provide an opportunity, after public notice, for the public to submit written comments concerning the execution of the agreement. The commission is required to prepare a written report of its findings and to submit copies of the report to the affected political subdivision or public agency, the Governor, and the affected tribes. The findings of the commission are for informational purposes only. In an administrative hearing or legal proceeding in which the performance of a party to the agreement is at issue, the findings may not be introduced as evidence, or relied upon, or cited as controlling by any party, court, or reviewing agency, nor may any presumption be drawn from the findings for the benefit of any party.

Section 54-40.2-06 provides an agreement made pursuant to Chapter 54-40.2 must include provisions for revocation. Section 54-40.2-08 enumerates specific limitations on agreements between public agencies and Indian tribes. That section provides Chapter 54-40.2 may not be construed to authorize an agreement that enlarges or diminishes the jurisdiction over civil or criminal matters that may be exercised by either North Dakota or tribal governments located in North Dakota; authorize a public agency or tribal government, either separately or pursuant to agreement, to expand or diminish the jurisdiction presently exercised by the government of the United States to make criminal laws for or enforce criminal laws in Indian country; authorize a public agency or tribal government to enter an agreement except as authorized by its own organizational documents or enabling laws; or authorize an agreement that provides for the alienation, financial encumbrance, or taxation of any real or personal property, including water rights, belonging to any Indian or Indian tribe, band, or community which is held in trust by the United States or subject to a restriction against alienation imposed by the United States. Section 54-40.2-09 provides Chapter 54-40.2 does not affect the validity of any agreement entered between a tribe and a public agency before August 1, 1999.

Tribal-State Cooperative Tax Agreements

Cigarette and Tobacco Excise Tax Agreement

On July 1, 1993, a collection agreement between the Tax Commissioner and the Standing Rock Sioux Tribe became effective. Under this agreement, the Standing Rock Sioux Tribe levies a cigarette and tobacco excise tax on all licensed wholesalers and distributors operating on the Standing Rock Sioux Reservation. The tax rates are identical to the state tax rates. The Tax Department serves as an agent of the tribe in collecting the tax. The agreement (Appendix A), which was recently renegotiated, provides that 87 percent of the tax, less a 1 percent administrative fee, is returned to the tribe. Thirteen percent, plus the 1 percent administrative fee, is deposited in the general fund. The terms of the renegotiated agreement became effective on May 1, 2015.

Motor Vehicle Fuel and Special Fuel Tax Agreements

The state also has entered motor vehicle fuel and special fuel tax agreements with several tribes in the state. The tax applies to motor vehicle fuel and special fuel within the exterior boundaries of the reservation at a rate of $0.23 per gallon. The state's agreement with:

- The Standing Rock Sioux Tribe became effective January 1, 1999. The agreement, however, was recently renegotiated. As of May 1, 2015, the agreement (Appendix B) provides for a revenue allocation of 87 percent less a 1 percent administration fee to the tribe. Thirteen percent, plus the 1 percent administration fee, is deposited in the general fund.
- The Spirit Lake Tribe, which became effective September 1, 2006, provides for a revenue allocation of 76 percent less a 1 percent administration fee to the tribe. Twenty-four percent, plus the 1 percent administration fee, is deposited in the general fund. (Appendix C)
- The Three Affiliated Tribes of the Fort Berthold Reservation, which became effective September 1, 2007, provides for a revenue allocation of 70 percent less a 1 percent administration fee to the tribe. Thirty percent, plus the 1 percent administration fee, is deposited in the general fund. (Appendix D)

- The Turtle Mountain Band of Chippewa Indians, which became effective September 1, 2010, provides for a revenue allocation of 96 percent less a 1 percent administration fee to the tribe. Four percent, plus the 1 percent administration fee, is deposited in the general fund. (Appendix E)

Oil and Gas Tax Agreement

The oil and gas revenue sharing agreement between the Three Affiliated Tribes and the state was signed June 10, 2008, by Three Affiliated Tribes Chairman Marcus D. Wells, Jr., and Governor John Hoeven and was to remain in effect for 24 calendar months after July 1, 2008. The agreement was entered pursuant to the authority provided in Chapter 57-51.2, which was enacted following the passage of 2007 House Bill No. 2419. A renegotiated agreement was signed on January 13, 2010, by Three Affiliated Tribes Chairman Marcus D. Levings and Governor John Hoeven. The provisions of the 2010 agreement were to remain in effect indefinitely, unless formally cancelled by either party.

In 2013, Chapter 57-51.2 was extensively revised to provide more beneficial terms for the Three Affiliated Tribes under an oil and gas tax agreement. A new agreement (Appendix F) implementing the 2013 legislative changes was signed on June 21, 2013, by Three Affiliated Tribes Chairman Tex Hall and Governor Jack Dalrymple. The provisions of the 2013 agreement are to remain in effect until formally cancelled by either party and specify that, "[e]ither party may terminate [the] Agreement without cause and without liability, except as to any amounts collected and due to either party, upon thirty (30) days written notice to the other party".

Legislation enacted by the 2015 Legislative Assembly eliminated various triggered oil extraction tax exemptions and rate reductions. House Bill No. 1476 reduced the 6.5 percent oil extraction tax rate to 5 percent for production beginning January 1, 2016. Chapter 57-51.2 also was amended by the 2015 Legislative Assembly through the passage of Senate Bill No. 2226, but the maximum oil extraction tax rate that may be imposed on production subject to an agreement entered under Chapter 57-51.2 remained unchanged. Specifically, Section 57-51.2-02(3) provides:

> The state's oil extraction tax under chapter 57-51.1 as applied to oil and gas production attributable to trust lands on the reservation and on trust properties outside reservation boundaries may not exceed six and one-half percent but may be reduced through negotiation between the governor and the tribal governing body.

Similar language pertaining to the applicable oil extraction tax rate also is found in the 2013 agreement between the Governor and the Three Affiliated Tribes which states "the tax rate attributable to production and extraction of oil from Trust Lands must not exceed eleven and one half percent" and "the tax rate attributable to production and extraction of oil from Non-Trust Lands must not exceed eleven and one half percent (11.5%) subject to applicable exemptions in N.D.C.C. chapters 57-51 and 57-51.1". The agreement further provides the parties to the agreement agree to the imposition of taxes at the rates specified in the agreement and "[n]either party will adjust, raise or lower the production and extraction taxes on oil and gas activities within the exterior boundaries of the Fort Berthold Reservation during the term of the Agreement."

Section 57-51.2-03, which states Chapter 57-51.2 supersedes any inconsistent provisions of Chapters 57-51 and 57-51.1, also remained unchanged under Senate Bill No. 2226. The changes effectuated by the passage of Senate Bill No. 2226 mainly served to expand the scope of Chapter 57-51.2, which now applies to agreements entered by the Standing Rock Sioux Tribe and the Turtle Mountain Band of Chippewa Indians in addition to the Three Affiliated Tribes, and to add confirmation requirements for future agreements. Specifically, provisions were placed in Section 57-51.2-01 noting an agreement made pursuant to Chapter 57-51.2 "is subject to confirmation by a majority of members elected to the house of representatives and the senate and does not become effective until its confirmation date or the effective date in the agreement, whichever is later". The changes in Senate Bill No. 2226 are effective for agreements entered after July 31, 2015.

Following the January 2016 oil extraction tax rate reduction from 6.5 to 5 percent under Chapter 57-51.1, the oil extraction tax rate applied to production subject to the 2013 agreement also was reduced to 5 percent. The 2013 agreement was not modified prior to the rate reduction nor did either party submit the required 30-day written notice of an intent to terminate the agreement following implementation of the rate reduction.

Sales and Use Tax Collection Agreement

House Bill No. 1406 (2015) authorized the Governor to enter an agreement with the Standing Rock Sioux Tribe for the state administration and collection of state-level and local-level tribal sales, use, and gross receipts taxes imposed within the exterior boundaries of the North Dakota portion of the Standing Rock Sioux Reservation. The bill outlined the parameters for an agreement, including provisions relating to the rate of tax imposed, conforming tribal taxes to the state sales tax base, allocating revenues, authorizing the Tax Commissioner to administer and collect the tax and providing for these services, authorizing for the Tax Commissioner to offset future distributions to the tribe in the case of an overpayment, and determining the proper venue for resolving any disputes arising from an agreement.

The agreement, which became effective July 1, 2016, provided for an 80/20 tribal/state split of tax collections. The agreement required the Standing Rock Sioux Tribe to impose a 5 percent general sales and use tax, a 3 percent sales and use tax on new manufactured homes, a 7 percent alcohol gross receipts tax, and a 3 percent farm machinery gross receipts tax on new farm machinery and new farm irrigation equipment. All of these taxes were identical to North Dakota's sales, use, and gross receipts taxes. In addition the Standing Rock Sioux Tribe also imposed a .25 percent tribal local tax that applies to all transactions subject to the state-level taxes. All exceptions that apply to the state's taxes also applied to the tribal taxes.

On January 27, 2017, Tax Commissioner Ryan Rauchsenberger issued a memo to North Dakota sales and use tax permit holders which provided "[e]ffective March 7, 2017, the North Dakota Office of State Tax Commissioner will discontinue its administration of the Standing Rock Sioux Tribe's sales, use and farm machinery and alcohol gross receipts taxes including the tribal .25 percent local tax. The Standing Rock Sioux Tribe's taxes will be administered by the Standing Rock Sioux Tribe Tax Department rather than by the North Dakota Office of State Tax Commissioner."

2017 LEGISLATION

House Bill No. 1015 creates the Tribal Taxation Issues Committee. The bill also suspends the Tribal and State Relations Committee through July 31, 2019.

House Bill No. 1178 establishes a statewide interoperability radio network fund in the state treasury to be used for the state share of expenses of the statewide interoperable radio network, adds the Executive Director of the Indian Affairs Commission and a member of the House of Representatives and a member of the Senate to the Statewide Interoperability Executive Committee, and excludes financing of the statewide interoperable radio network and its equipment and services from the list of Information Technology Department powers.

Senate Bill No. 2050 adds the Executive Director of the Indian Affairs Commission or the Director's designee to the Statewide Interoperability Executive Committee.

Senate Bill No. 2109 removes the requirement agreements between the Director of the Department of Transportation and tribal governments relating to the construction and maintenance of highways, streets, roads, and bridges on the state highway system be limited to those agreements necessary to meet federal highway program spending requirements.

Senate Bill No. 2115 revises the membership of the Autism Spectrum Disorder Task Force by replacing the Director of Special Education with the Superintendent of Public Instruction and adding a behavioral specialist, a representative who is an enrolled member of a federally recognized Indian tribe, and an adult self-advocate with autism spectrum disorder.

Senate Bill No. 2144 requires workforce development grants to tribally controlled community colleges be awarded based on the documented job placement rates at each eligible college. The bill removed the sunset of a provision that would not have allowed a college to use a grant to enhance existing programs.

SUGGESTED STUDY APPROACH

In addressing the assigned responsibilities, the Tribal Taxation Issues Committee may consider the following approach:

- Receive information from the Tax Commissioner regarding existing tax collection agreements, including the amount and manner of revenue sharing under the agreements.
- Receive information from the tribal governments regarding tribal taxation issues of concern to the tribes, including revenue sharing, negotiation, interaction with the state, and costs and benefits of the tax collection agreements.
- Receive information regarding implementation models used in other states for tax collection agreements, including best practices for negotiating and ratifying tax collection agreements.

- Receive information and testimony from interested persons regarding tribal-state issues relating to government-to-government relations, human services, education, corrections, and issues related to the promotion of economic development.
- Develop recommendations and any bill drafts necessary to implement the recommendations.
- Prepare a final report for submission to the Legislative Management.

ATTACH:6