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2004 APR -1 P 4: 42

OFFICE OF THE SECRETARY OF STATE  
WEST VIRGINIA

# WEST VIRGINIA LEGISLATURE

*Regular Session, 2004*

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# ENROLLED

*Committee Substitute for*

SENATE BILL NO. 139

(By Senators *Tomblin, Mc President, and Sprouse, By* )  
*Request of the Executive*)

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PASSED March 13, 2004

In Effect 90 days from Passage

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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**ENROLLED**

COMMITTEE SUBSTITUTE

FOR

**Senate Bill No. 139**

(BY SENATORS TOMBLIN, MR. PRESIDENT, AND SPROUSE,  
BY REQUEST OF THE EXECUTIVE)

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[Passed March 13, 2004; in effect ninety days from passage.]

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AN ACT to amend the code of West Virginia, 1931, as amended, by adding thereto a new article, designated §5B-2E-1, §5B-2E-2, §5B-2E-3, §5B-2E-4, §5B-2E-5, §5B-2E-6, §5B-2E-7, §5B-2E-8, §5B-2E-9, §5B-2E-10 and §5B-2E-11; and to amend said code by adding thereto a new section, designated §11-15-34, all relating to the West Virginia tourism development act; establishing a tourism development project tax credit; specifying short titles; specifying legislative findings and purpose; defining terms; specifying additional powers and duties of the development office; specifying activity that qualifies for the credit; requiring filing of application for tax credit as condition precedent to claiming tax credit; specifying procedures for evaluation and approval of project; providing for hiring of consultants; specifying criteria for evaluating projects; specifying determination of amount of allowable tax credits; providing maximum amount of credit;

specifying application of tax credits against sales tax collected; termination of applications after a certain date; providing for forfeiture of unused tax credits; providing for a recapture credit under certain circumstances; and specifying information required to be annually submitted to the state development office.

*Be it enacted by the Legislature of West Virginia:*

That the code of West Virginia, 1931, as amended, be amended by adding thereto a new article, designated §5B-2E-1, §5B-2E-2, §5B-2E-3, §5B-2E-4, §5B-2E-5, §5B-2E-6, §5B-2E-7, §5B-2E-8, §5B-2E-9, §5B-2E-10 and §5B-2E-11; and that said code be amended by adding thereto a new section, designated §11-15-34, all to read as follows:

**CHAPTER 5B. ECONOMIC DEVELOPMENT ACT OF 1985.**

**ARTICLE 2E. WEST VIRGINIA TOURISM DEVELOPMENT ACT.**

**§5B-2E-1. West Virginia Tourism Development Act.**

1 This article shall be referred to as the "West Virginia  
2 Tourism Development Act".

**§5B-2E-2. Legislative findings.**

1 The Legislature finds and declares that the general  
2 welfare and material well-being of the citizens of the state  
3 depend, in large measure, upon the development of  
4 tourism development projects in the state and that it is in  
5 the best interest of the state to induce the creation of new,  
6 or the expansion of existing, tourism development projects  
7 within the state in order to advance the public purposes of  
8 relieving unemployment by preserving and creating jobs  
9 and by preserving and creating new and greater sources of  
10 revenues for the support of public services provided by the  
11 state; and that the inducement for the creation or expansion  
12 of tourism development projects should be in the form  
13 of a tax credit to be applied to consumers sales and service  
14 taxes collected on the gross receipts generated directly  
15 from the operations of the new or expanded tourism

16 development projects, in lieu of tax credits on income that  
17 are largely deferred for a number of years after start up of  
18 a major tourism development project; and all of which new  
19 or expanded tourism developments are of paramount  
20 importance to the state and its economy and for the state's  
21 contribution to the national economy.

**§5B-2E-3. Definitions.**

1 As used in this article, unless the context clearly indi-  
2 cates otherwise:

3 (1) "Agreement" means a tourism development agree-  
4 ment entered into, pursuant to section six of this article,  
5 between the development office and an approved company  
6 with respect to a tourism development project.

7 (2) "Approved company" means any eligible company  
8 approved by the development office pursuant to section  
9 five of this article seeking to undertake a tourism develop-  
10 ment project.

11 (3) "Approved costs" means:

12 (A) Included costs:

13 (i) Obligations incurred for labor and to vendors, con-  
14 tractors, subcontractors, builders, suppliers, delivery  
15 persons and material persons in connection with the  
16 acquisition, construction, equipping, installation or  
17 expansion of a tourism development project;

18 (ii) The costs of acquiring real property or rights in real  
19 property and any costs incidental thereto;

20 (iii) The cost of contract bonds and of insurance of all  
21 kinds that may be required or necessary during the course  
22 of the acquisition, construction, equipping, installation or  
23 expansion of a tourism development project which is not  
24 paid by the vendor, supplier, delivery person, contractor or  
25 otherwise provided;

26 (iv) All costs of architectural and engineering services,  
27 including, but not limited to: Estimates, plans and specifi-  
28 cations, preliminary investigations and supervision of  
29 construction, installation, as well as for the performance  
30 of all the duties required by or consequent to the acquisi-  
31 tion, construction, equipping, installation or expansion of  
32 a tourism development project;

33 (v) All costs required to be paid under the terms of any  
34 contract for the acquisition, construction, equipping,  
35 installation or expansion of a tourism development  
36 project;

37 (vi) All costs required for the installation of utilities,  
38 including, but not limited to: Water, sewer, sewer treat-  
39 ment, gas, electricity, communications and off-site con-  
40 struction of utility extensions to the boundaries of the real  
41 estate on which the facilities are located, all of which are  
42 to be used to improve the economic situation of the  
43 approved company in a manner that allows the approved  
44 company to attract persons; and

45 (vii) All other costs comparable with those described in  
46 this subdivision;

47 (B) *Excluded costs.* — The term “approved costs” does  
48 not include any portion of the cost required to be paid for  
49 the acquisition, construction, equipping and installation or  
50 expansion of a tourism development project that is  
51 financed with governmental incentives, grants or bonds or  
52 for which the eligible taxpayer elects to qualify for other  
53 tax credits, including, but not limited to, those provided by  
54 article thirteen-q, chapter eleven of this code.

55 (3) “Base tax revenue amount” means the average  
56 monthly amount of consumer sales and service tax col-  
57 lected by an approved company, based on the twelve-  
58 month period ending immediately prior to the opening of  
59 a new tourism development project for business, as  
60 certified by the state tax commissioner.

61 (4) "Council" means the council for community and  
62 economic development as provided in article two of this  
63 chapter.

64 (5) "Development office" means the West Virginia  
65 development office as provided in article two of this  
66 chapter.

67 (6) "Crafts and products center" means a facility primar-  
68 ily devoted to the display, promotion and sale of West  
69 Virginia products and at which a minimum of eighty  
70 percent of the sales occurring at the facility are of West  
71 Virginia arts, crafts or agricultural products.

72 (7) "Eligible company" means any corporation, limited  
73 liability company, partnership, limited liability partner-  
74 ship, sole proprietorship, business trust, joint venture or  
75 any other entity operating or intending to operate a  
76 tourism development project, whether owned or leased,  
77 within the state that meets the standards required by the  
78 council. An eligible company may operate or intend to  
79 operate directly or indirectly through a lessee.

80 (8) "Entertainment destination center" means a facility  
81 containing a minimum of two hundred thousand square  
82 feet of building space adjacent or complementary to an  
83 existing tourism attraction, an approved tourism develop-  
84 ment project or a major convention facility and which  
85 provides a variety of entertainment and leisure options  
86 that contain at least one major theme restaurant and at  
87 least three additional entertainment venues, including, but  
88 not limited to, live entertainment, multiplex theaters,  
89 large-format theaters, motion simulators, family enter-  
90 tainment centers, concert halls, virtual reality or other  
91 interactive games, museums, exhibitions or other cultural  
92 and leisure time activities. Entertainment and food and  
93 drink options shall occupy a minimum of sixty percent of  
94 total gross area, as defined in the application, available for  
95 lease and other retail stores shall occupy no more than  
96 forty percent of the total gross area available for lease.

97 (9) "Final approval" means the action taken by the  
98 council qualifying the eligible company to receive the tax  
99 credits provided in this article.

100 (10) "Preliminary approval" means the action taken by  
101 the development office conditioning final approval by the  
102 council.

103 (11) "State agency" means any state administrative  
104 body, agency, department, division, board, commission or  
105 institution exercising any function of the state that is not  
106 a municipal corporation or political subdivision.

107 (12) "Tourism attraction" means a cultural or historical  
108 site, a recreation or entertainment facility, an area of  
109 natural phenomenon or scenic beauty, a West Virginia  
110 crafts and products center or an entertainment destination  
111 center. A tourism development project or attraction shall  
112 not include any of the following:

113 (A) Lodging facilities, unless:

114 (i) The facilities constitute a portion of a tourism devel-  
115 opment project and represent less than fifty percent of the  
116 total approved cost of the tourism development project, or  
117 the facilities are to be located on recreational property  
118 owned or leased by the state or federal government and the  
119 facilities have received prior approval from the appropri-  
120 ate state or federal agency.

121 (ii) The facilities involve the restoration or rehabilitation  
122 of a structure that is listed individually in the national  
123 register of historic places or are located in a national  
124 register historic district and certified by the state historic  
125 preservation officer as contributing to the historic signifi-  
126 cance of the district, and the rehabilitation or restoration  
127 project has been approved in advance by the state historic  
128 preservation officer; or

129 (iii) The facilities involve the construction, reconstruc-  
130 tion, restoration, rehabilitation or upgrade of a full-service

131 lodging facility or the reconstruction, restoration, rehabili-  
132 tation or upgrade of an existing structure into a full-  
133 service lodging facility having not less than five hundred  
134 guest rooms, with construction, reconstruction, restora-  
135 tion, rehabilitation or upgrade costs exceeding ten million  
136 dollars;

137 (B) Facilities that are primarily devoted to the retail sale  
138 of goods, other than an entertainment destination center,  
139 a West Virginia crafts and products center or a tourism  
140 development project where the sale of goods is a secondary  
141 and subordinate component of the project; and

142 (C) Recreational facilities that do not serve as a likely  
143 destination where individuals who are not residents of the  
144 state would remain overnight in commercial lodging at or  
145 near the new tourism development project or existing  
146 attraction.

147 (13) "Tourism development project" means the acquisi-  
148 tion, including the acquisition of real estate by a leasehold  
149 interest with a minimum term of ten years, construction  
150 and equipping of a tourism attraction; the construction  
151 and installation of improvements to facilities necessary or  
152 desirable for the acquisition, construction, installation or  
153 expansion of a tourism attraction, including, but not  
154 limited to, surveys, installation of utilities, which may  
155 include water, sewer, sewage treatment, gas, electricity,  
156 communications and similar facilities; and off-site con-  
157 struction of utility extensions to the boundaries of the real  
158 estate on which the facilities are located, all of which are  
159 to be used to improve the economic situation of the  
160 approved company in a manner that allows the approved  
161 company to attract persons.

162 (14) "Tourism development project tax credit" means the  
163 tourism development project tax credit allowed by section  
164 seven of this article.



**§5B-2E-4. Additional powers and duties of the development office.**

1 The development office has the following powers and  
2 duties, in addition to those set forth in this case, necessary  
3 to carry out the purposes of this article including, but not  
4 limited to:

5 (1) Make preliminary approvals of all applications for  
6 tourism development projects and enter into agreements  
7 pertaining to tourism development projects with approved  
8 companies;

9 (2) Employ fiscal consultants, attorneys, appraisers and  
10 other agents as the executive director of the development  
11 office finds necessary or convenient for the preparation  
12 and administration of agreements and documents neces-  
13 sary or incidental to any tourism development project; and

14 (3) Impose and collect fees and charges in connection  
15 with any transaction.

**§5B-2E-5. Tourism development project application; evaluation standards; consulting services; preliminary and final approval of projects; limitation of amount annual tourism development project tax credit.**

1 (a) Each eligible company that seeks to qualify a tourism  
2 development project for the tax credit provided by this  
3 article must file a written application for approval of the  
4 project with the development office.

5 (b) With respect to each eligible company making an  
6 application to the development office for the tourism  
7 development project tax credit, the development office  
8 shall make inquiries and request documentation, including  
9 a completed application, from the applicant that shall  
10 include: A description and location of the project; capital  
11 and other anticipated expenditures for the project and the  
12 sources of funding therefor; the anticipated employment  
13 and wages to be paid at the project; business plans that

14 indicate the average number of days in a year in which the  
15 project will be in operation and open to the public; and the  
16 anticipated revenues and expenses generated by the  
17 project.

18 (c) Based upon a review of the application and additional  
19 documentation provided by the eligible company, if the  
20 director of the development office determines that the  
21 applicant and the tourism development project may  
22 reasonably satisfy the criteria for final approval set forth  
23 in subsection (d) of this section, then the director of the  
24 development office may grant a preliminary approval of  
25 the applicant and the tourism development project.

26 (d) After preliminary approval by the director of the  
27 development office, the development office shall engage  
28 the services of a competent consulting firm or firms to  
29 analyze the data made available by the applicant and to  
30 collect and analyze additional information necessary to  
31 determine that, in the independent judgment of the  
32 consultant, the tourism development project:

33 (1) Likely will attract at least twenty-five percent of its  
34 visitors from outside of this state;

35 (2) Will have approved costs in excess of one million  
36 dollars;

37 (3) Will have a significant and positive economic impact  
38 on the state considering, among other factors, the extent to  
39 which the tourism development project will compete  
40 directly with or complement existing tourism attractions  
41 in the state and the amount by which increased tax  
42 revenues from the tourism development project will exceed  
43 the credit given to the approved company;

44 (4) Will produce sufficient revenues and public demand  
45 to be operating and open to the public for a minimum of  
46 one hundred days per year; and

47 (5) Will provide additional employment opportunities in  
48 the state.

49 (e) The applicant shall pay to the development office,  
50 prior to the engagement of the services of a competent  
51 consulting firm or firms pursuant to the provisions of  
52 subsection (d) of this section, for the cost of the consulting  
53 report or reports and shall cooperate with the consulting  
54 firm or firms to provide all of the data that the consultant  
55 considers necessary or convenient to make its determina-  
56 tion under subsection (d) of this section.

57 (f) The director of the development office, within thirty  
58 days following receipt of the consultant's report or reports,  
59 shall decide whether to recommend the tourism develop-  
60 ment project to the council for final approval. If the  
61 director of the development office recommends the  
62 tourism development project to the council, he or she shall  
63 submit the project application, the consulting report or  
64 reports and other information regarding the project to the  
65 council.

66 (g) The council shall review all applications properly  
67 submitted to the council for conformance to statutory and  
68 regulatory requirements, the reasonableness of the pro-  
69 ject's budget and timetable for completion, and, in addi-  
70 tion to the criteria for final approval set forth in subsec-  
71 tion (d) of this section, the following criteria:

72 (1) The quality of the proposed tourism development  
73 project and how it addresses economic problems in the  
74 area in which the tourism development project will be  
75 located;

76 (2) Whether there is substantial and credible evidence  
77 that the tourism development project is likely to be started  
78 and completed in a timely fashion;

79 (3) Whether the tourism development project will,  
80 directly or indirectly, improve the opportunities in the  
81 area where the tourism development project will be  
82 located for the successful establishment or expansion of  
83 other industrial or commercial businesses;

84 (4) Whether the tourism development project will,  
85 directly or indirectly, assist in the creation of additional  
86 employment opportunities in the area where the tourism  
87 development project will be located;

88 (5) Whether the project helps to diversify the local  
89 economy;

90 (6) Whether the project is consistent with the goals of  
91 this article;

92 (7) Whether the project is economically and fiscally  
93 sound using recognized business standards of finance and  
94 accounting; and

95 (8) The ability of the eligible company to carry out the  
96 tourism development project.

97 (h) The council may establish other criteria for consider-  
98 ation when approving the applications.

99 (i) The council may give its final approval to the appli-  
100 cant's application for a tourism development project and  
101 may grant to the applicant the status of an approved  
102 company: *Provided*, That the total amount of tourism  
103 development project tax credits for all approved compa-  
104 nies may not exceed one million five hundred thousand  
105 dollars each calendar year. The council shall act to  
106 approve or not approve any application within thirty days  
107 following the receipt of the application or the receipt of  
108 any additional information requested by the council,  
109 whichever is later. The decision by the development office  
110 and the council is final.

**§5B-2E-6. Agreement between development office and ap-  
proved company.**

1 The development office, upon grant of the council's final  
2 approval, may enter into an agreement with any approved  
3 company with respect to its tourism development project.  
4 The terms and provisions of each agreement shall include,  
5 but not be limited to:

6 (1) The amount of approved costs of the project that  
7 qualify for the sales tax credit, provided for in section  
8 seven of this article. Within three months of the comple-  
9 tion date, the approved company shall document the  
10 actual cost of the project through a certification of the  
11 costs to the development office by an independent certified  
12 public accountant acceptable to the development office;  
13 and

14 (2) A date certain by which the approved company shall  
15 have completed and opened the tourism development  
16 project to the public. Any approved company that has  
17 received final approval may request and the development  
18 office may grant an extension or change, however, in no  
19 event shall the extension exceed three years from the date  
20 of final approval to the completion date specified in the  
21 agreement with the approved company.

**§5B-2E-7. Amount of credit allowed; approved projects.**

1 (a) Approved companies are allowed a credit against the  
2 West Virginia consumers sales and service tax imposed by  
3 article fifteen, chapter eleven of this code and collected by  
4 the approved company on sales generated by or arising  
5 from the operations of the tourism development project:  
6 *Provided*, That if the consumers sales and service tax  
7 collected by the approved company is not solely attribut-  
8 able to sales resulting from the operation of the new  
9 tourism development project, the credit shall only be  
10 applied against that portion of the consumers sales and  
11 service tax collected in excess of the base tax revenue  
12 amount. The amount of this credit is determined and  
13 applied as provided in this article.

14 (b) The maximum amount of credit allowable in this  
15 article is equal to twenty-five percent of the approved  
16 company's approved costs as provided in the agreement:  
17 *Provided*, That, if the tourism development project site is  
18 located within the permit area or an adjacent area of a  
19 surface mining operation, as these terms are defined in

20 section three, article three, chapter twenty-two of this  
21 code, from which all coal has been or will be extracted  
22 prior to the commencement of the tourism development  
23 project, the maximum amount of credit allowable is equal  
24 to fifty percent of the approved company's approved costs  
25 as provided in the agreement.

26 (c) The amount of credit allowable must be taken over a  
27 ten-year period, at the rate of one tenth of the amount  
28 thereof per taxable year, beginning with the taxable year  
29 in which the project is opened to the public, unless the  
30 approved company elects to delay the beginning of the  
31 ten-year period until the next succeeding taxable year.  
32 This election shall be made in the first consumers sales and  
33 service tax return filed by the approved company follow-  
34 ing the date the project is opened to the public. Once  
35 made, the election cannot be revoked.

36 (d) The amount determined under subsection (b) of this  
37 section is allowed as a credit against the consumers sales  
38 and service tax collected by the approved company on  
39 sales from the operation of the tourism development  
40 project. The amount determined under said subsection  
41 may be used as a credit against taxes required to be  
42 remitted on the approved company's monthly consumers  
43 sales and service tax returns that are filed pursuant to  
44 section sixteen, article fifteen, chapter eleven of this code.  
45 The approved company shall claim the credit by reducing  
46 the amount of consumers sales and service tax required to  
47 be remitted with its monthly consumers sales and service  
48 tax returns by the amount of its aggregate annual credit  
49 allowance until such time as the full current year annual  
50 credit allowance has been claimed. Once the total credit  
51 claimed for the tax year equals the approved company's  
52 aggregate annual credit allowance no further reductions to  
53 its monthly consumers sales and service tax returns will be  
54 permitted.

55 (e) If any credit remains after application of subsection  
56 (d) of this section, the amount of credit is carried forward

57 to each ensuing tax year until used or until the expiration  
58 of the third taxable year subsequent to the end of the  
59 initial ten-year credit application period. If any unused  
60 credit remains after the thirteenth year, that amount is  
61 forfeited. No carryback to a prior taxable year is allowed  
62 for the amount of any unused portion of any annual credit  
63 allowance.

**§5B-2E-8. Forfeiture of unused tax credits; credit recapture;  
recapture tax imposed; information required to  
be submitted annually to development office;  
transfer of tax credits to successors.**

1 (a) The approved company shall forfeit the tourism  
2 development project tax credit allowed by this article with  
3 respect to any calendar year and shall pay the recapture  
4 tax imposed by subsection (b) of this section, if:

5 (1) In any year following the first calendar year the  
6 project is open to the public, the tourism development  
7 project fails to attract at least twenty-five percent of its  
8 visitors from among persons who are not residents of the  
9 state;

10 (2) In any year following the first year the project is open  
11 to the public, the tourism development project is not  
12 operating and open to the public for at least one hundred  
13 days; or

14 (3) The approved company is not in good standing with  
15 the state tax division, the workers' compensation commis-  
16 sion or the bureau of employment programs as of the  
17 beginning of each calendar year.

18 (b) In addition to the loss of credit allowed under this  
19 article for the calendar year, any approved company or  
20 successor eligible company that forfeits the tourism  
21 development project tax credit under the provisions of  
22 subsection (a) of this section, credit recapture shall apply  
23 and the approved company, and successor eligible compa-  
24 nies, shall return to the state all previously claimed

25 tourism development project tax credit allowed by this  
26 article. An amended return shall be filed with the state  
27 tax commissioner for the prior calendar year, or calendar  
28 years, for which credit recapture is required, along with  
29 interest, as provided in section seventeen, article ten,  
30 chapter eleven of this code: *Provided*, That the approved  
31 company and successor eligible companies who previously  
32 claimed the tourism development project tax credit  
33 allowed by this article are jointly and severally liable for  
34 payment of any recapture tax subsequently imposed under  
35 this section.

36 (c) Within forty-five days after the end of each calendar  
37 year during the term of the agreement, the approved  
38 company shall supply the development office with all  
39 reports and certifications the development office requires  
40 demonstrating to the satisfaction of the development office  
41 that the approved company is in compliance with applica-  
42 ble provisions of law. Based upon a review of these  
43 materials and other documents that are available, the  
44 development office shall then certify to the tax commis-  
45 sioner that the approved company is in compliance with  
46 this section.

47 (d) The tax credit allowed in this article is transferable,  
48 subject to the written consent of the development office, to  
49 an eligible successor company that continues to operate  
50 the approved tourism development project.

**§5B-2E-9. Promulgation of rules.**

1 The council may promulgate rules to implement the  
2 tourism development project application approval process  
3 and to describe the criteria and procedures it has estab-  
4 lished in connection therewith. These rules are not subject  
5 to the provisions of chapter twenty-nine-a of this code but  
6 shall be filed with the secretary of state.

**§5B-2E-10. Legislative review.**

1 The development office shall report annually to the joint  
2 commission on economic development by the first day of



3 December of each year on the number of applications  
4 received from eligible companies as provided in this  
5 article, the status of each application, the number of  
6 projects approved, the status of each project, the amount  
7 of credit allowed and the amount of consumers sales and  
8 service tax generated by each project.

**§5B-2E-11. Termination.**

1 The development office may not accept any new applica-  
2 tion on or after the first day of January, two thousand  
3 seven, and all applications submitted prior to the first day  
4 of January, two thousand seven, that have not been  
5 previously approved or not approved, shall be deemed not  
6 approved and shall be null and void as of the first day of  
7 January, two thousand seven.

**CHAPTER 11. TAXATION.**

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-34. Tourism development project tax credit.**

1 (a) There is allowed as a credit against the consumers  
2 sales and service tax collected and required to be remitted  
3 pursuant to this article from the operation of an approved  
4 tourism development project as defined in section three,  
5 article two-e, chapter five-b of this code, the amount  
6 determined under section eight, article two-e, chapter five-  
7 b of this code relating to the tourism development project  
8 tax credit.

9 (b) The tax commissioner may propose legislative rules  
10 in accordance with article three, chapter twenty-nine-a of  
11 this code designed to require the filing of forms designed  
12 by the tax commissioner to reflect the intent of this section  
13 and article two-e, chapter five-b of this code.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

*[Signature]*  
.....  
Chairman Senate Committee

*[Signature]*  
.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*[Signature]*  
.....  
Clerk of the Senate

*[Signature]*  
.....  
Clerk of the House of Delegates

*[Signature]*  
.....  
President of the Senate

*[Signature]*  
.....  
Speaker House of Delegates

The within is approved this the 1<sup>st</sup>  
Day of April, 2004.  
*[Signature]*  
.....  
Governor

PRESENTED TO THE  
GOVERNOR

DATE 3/26/04

TIME 3:10 pm