



February 6, 2024

SENATE BILL No. 33

DIGEST OF SB 33 (Updated February 5, 2024 4:37 pm - DI 140)

Citations Affected: IC 6-3.6; IC 36-8.

Synopsis: Distributions of public safety income tax revenue. Provides that a qualified township and various fire entities may apply to the county adopting body for a distribution of local income tax revenue that is allocated to public safety purposes. Requires the county adopting body to review a submitted application at a public hearing at which the qualified township or entity must present and explain its application. Provides that after the public hearing on the application, and before September 1, the county adopting body may adopt a resolution approving the application and requiring that tax revenue be distributed to the qualified township or entity. Provides the calculation for the amount of the allocation to a qualified township. Repeals certain provisions enacted in the 2023 session in HB 1454 regarding distribution of tax revenue allocated to public safety to township fire departments, volunteer fire departments, fire protection territories, or fire protection districts. Makes certain changes to provisions regarding the local income tax rate for local costs of the state judicial system in the county.

Effective: Upon passage; July 1, 2024.

**Niemeyer, Dernulc,
Randolph Lonnie M**

January 8, 2024, read first time and referred to Committee on Tax and Fiscal Policy.
January 30, 2024, amended, reported favorably — Do Pass.
February 1, 2024, read second time, amended, ordered engrossed.
February 2, 2024, engrossed.
February 5, 2024, technical correction pursuant to Rule 35(c). Read third time, passed.
Yeas 48, nays 0.

SB 33—LS 6193/DI 120



February 6, 2024

Second Regular Session of the 123rd General Assembly (2024)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2023 Regular Session of the General Assembly.

SENATE BILL No. 33

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3.6-6-2.9, AS ADDED BY P.L.193-2023,
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 2.9. (a) **For purposes of this section,**
4 **"courtroom costs" includes staffing costs only for the court**
5 **reporter, court bailiff, or court administrator.**

6 (b) A county fiscal body may adopt an ordinance to impose a tax
7 rate for:

8 **(1) in the case of a tax rate adopted under this section before**
9 **January 1, 2024, county staff expenses of the state judicial**
10 **system in the county; or**

11 **(2) in the case of a tax rate adopted under this section after**
12 **December 31, 2023, courtroom costs of the state judicial**
13 **system in the county.**

14 The tax rate must be in increments of one-hundredth of one percent
15 (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax
16 rate may not be in effect for more than twenty-five (25) years.

17 (b) (c) The revenue generated by a tax rate imposed under this

SB 33—LS 6193/DI 120



1 section must be distributed directly to the county before the remainder
 2 of the expenditure rate revenue is distributed. The revenue shall be
 3 maintained in a separate dedicated county fund. **The revenue shall be**
 4 ~~and~~ used by the county:

5 **(1) in the case of a tax rate adopted under this section before**
 6 **January 1, 2024**, only for paying for county staff expenses of the
 7 state judicial system in the county; **and**

8 **(2) in the case of a tax rate adopted under this section after**
 9 **December 31, 2023**, only for paying the courtroom costs of the
 10 state judicial system in the county.

11 ~~(e)~~ **(d) This subsection applies to a tax rate adopted under**
 12 **subsection (b)(1).** The local income tax revenue budgeted and spent
 13 under this section by each county may not comprise more than fifty
 14 percent (50%) of the county's total budgeted operational staffing
 15 expenses related to the state judicial system in any given year.

16 **(e) This subsection applies to a tax rate adopted under**
 17 **subsection (b)(2). The local income tax revenue spent under this**
 18 **section by each county may not comprise more than fifty percent**
 19 **(50%) of the county's total operational staffing expenses related to**
 20 **the courtroom costs of the state judicial system in any given year.**

21 ~~(d)~~ **(f)** Counties that enact an ordinance to impose a tax rate under
 22 this section shall annually report the following information for the prior
 23 calendar year by May 1 to the justice reinvestment advisory council
 24 established by IC 33-38-9.5-2:

25 (1) The types of court positions paid with local income tax
 26 revenue generated by this section.

27 (2) The number of court positions by type paid for with local
 28 income tax revenue generated by this section.

29 (3) The average salary by type of court position paid for with local
 30 income tax revenue generated by this section.

31 (4) The county's total budgeted and actual staffing expenses **or**
 32 **courtroom costs, whichever is applicable**, related to the state
 33 judicial system.

34 (5) The county's portion of local income tax revenue that was
 35 ~~(A) budgeted for staffing expenses related to the state judicial~~
 36 ~~system; and~~
 37 ~~(B)~~ actually spent on staffing expenses **or courtroom costs,**
 38 **whichever is applicable, related to the state judicial system.**

39 ~~(e)~~ **(g)** The justice reinvestment advisory council shall annually
 40 compile and report to the legislative council prior to July 1 of each year
 41 the information required in subsection ~~(d)~~ **(f)** for each county. The
 42 report must be in an electronic format under IC 5-14-6.



1 SECTION 2. IC 6-3.6-6-8, AS AMENDED BY P.L.236-2023,
 2 SECTION 81, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2024]: Sec. 8. (a) This section applies to the allocation of
 4 additional revenue from a tax under this chapter to public safety
 5 purposes. Funding dedicated for a PSAP under a former tax continues
 6 to apply under this chapter until it is rescinded or modified. If funding
 7 was not dedicated for a PSAP under a former tax, the adopting body
 8 may adopt a resolution providing that all or part of the additional
 9 revenue allocated to public safety is to be dedicated for a PSAP. The
 10 resolution first applies in the following year and then thereafter until it
 11 is rescinded or modified. Funding dedicated for a PSAP shall be
 12 allocated and distributed as provided in IC 6-3.6-11-4.

13 **(b) As used in this section, "qualified fire protection district"**
 14 **means a fire protection district established under IC 36-8-11.**

15 **(c) As used in this section, "qualified fire protection territory"**
 16 **means a fire protection territory as described in IC 36-8-19-5**
 17 **whose boundaries are entirely contained within a single county**
 18 **other than Marion County.**

19 **(d) As used in this section, "qualified township" of a county**
 20 **refers to any township with a firefighting levy in a county (other**
 21 **than a township located in Marion County) that operates or**
 22 **contracts with a fire department, a volunteer fire department, or**
 23 **an emergency medical services provider.**

24 ~~(b)~~ **(e) Except as provided in subsections (c) and (d), subsection (g),**
 25 the amount of the certified distribution that is allocated to public safety
 26 purposes, and after making allocations under IC 6-3.6-11, shall be
 27 allocated to the county and to each municipality in the county that is
 28 carrying out or providing at least one (1) public safety purpose. For
 29 purposes of this subsection, in the case of a consolidated city, the total
 30 property taxes imposed by the consolidated city include the property
 31 taxes imposed by the consolidated city and all special taxing districts
 32 (except for a public library district, a public transportation corporation,
 33 and a health and hospital corporation), and all special service districts.
 34 The amount allocated under this subsection to a county or municipality
 35 is equal to the result of:

36 (1) the amount of the remaining certified distribution that is
 37 allocated to public safety purposes; multiplied by

38 (2) a fraction equal to:

39 (A) in the case of a county that initially imposed a rate for
 40 public safety under IC 6-3.5-6 (repealed), the result of the total
 41 property taxes imposed in the county by the county or
 42 municipality for the calendar year preceding the distribution



1 year, divided by the sum of the total property taxes imposed in
 2 the county by the county and each municipality in the county
 3 that is entitled to a distribution under this section for that
 4 calendar year; or

5 (B) in the case of a county that initially imposed a rate for
 6 public safety under IC 6-3.5-1.1 (repealed) or a county that did
 7 not impose a rate for public safety under either IC 6-3.5-1.1
 8 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed
 9 allocation amount of the county or municipality for the
 10 calendar year preceding the distribution year, divided by the
 11 sum of the attributed allocation amounts of the county and
 12 each municipality in the county that is entitled to a distribution
 13 under this section for that calendar year.

14 **(f) A qualified township may, before July 1 of a year, apply to**
 15 **the county adopting body for a distribution of tax revenue under**
 16 **this section. The county adopting body shall review an application**
 17 **submitted by a qualified township at a public hearing, after giving**
 18 **notice under IC 5-3-1, at which the qualified township must**
 19 **present and explain its application. Not later than ten (10) days**
 20 **after the public hearing, and before September 1 of a year, the**
 21 **county adopting body may adopt a resolution approving the**
 22 **application and requiring that tax revenue be distributed to the**
 23 **qualified township under this subsection. If a resolution is adopted,**
 24 **part of the certified distribution allocated to the county under**
 25 **subsection (e) shall be allocated to the qualified township (or**
 26 **qualified townships if more than one (1) qualified township applies)**
 27 **in an amount equal to the result of:**

28 **(1) the amount of the certified distribution that is allocated to**
 29 **the county under subsection (e); multiplied by**

30 **(2) a fraction equal to:**

31 **(A) in the case of a county that initially imposed a rate for**
 32 **public safety under IC 6-3.5-6 (repealed), the result of the**
 33 **total property taxes imposed in the county by the qualified**
 34 **township for the calendar year, divided by the sum of the**
 35 **total property taxes imposed in the county by the county**
 36 **and each qualified township in the county; or**

37 **(B) in the case of a county that initially imposed a rate for**
 38 **public safety under IC 6-3.5-1.1 (repealed) or a county that**
 39 **did not impose a rate for public safety under either**
 40 **IC 6-3.5-1.1 (repealed) or IC 6-3.5-6 (repealed), the result**
 41 **of the attributed allocation amount of the qualified**
 42 **township for the calendar year, divided by the sum of the**



1 **attributed allocation amounts of the county and each**
 2 **qualified township in the county.**
 3 **The county adopting body shall provide a copy of the resolution to**
 4 **the county auditor and the department of local government finance**
 5 **not more than fifteen (15) days after the resolution is adopted. A**
 6 **resolution adopted under this subsection and provided in a timely**
 7 **manner to the county auditor and the department of local**
 8 **government finance applies to distributions of tax revenue to the**
 9 **qualified township in the following calendar year and each**
 10 **calendar year thereafter until the qualified township rescinds its**
 11 **application under subsection (h).**
 12 **(e) (g) A fire department, volunteer fire department, qualified fire**
 13 **protection territory provider unit, qualified fire protection district,**
 14 **or emergency medical services provider that:**
 15 (1) provides fire protection or emergency medical services within
 16 the county; and
 17 (2) is operated by or serves a political subdivision that is not
 18 otherwise entitled to receive a distribution of tax revenue under
 19 this section;
 20 may, before July 1 of a year, apply to the **county** adopting body for a
 21 distribution of tax revenue under this section during the following
 22 calendar year. The **county** adopting body shall review an application
 23 submitted by a **qualified fire protection territory provider unit or**
 24 **qualified fire protection district** under this subsection at a **public**
 25 **hearing, after giving notice under IC 5-3-1, at which the qualified**
 26 **applicant must present and explain its application. Not later than**
 27 **ten (10) days after the public hearing, and the county adopting**
 28 **body may, before September 1 of a year, adopt a resolution approving**
 29 **the application and** requiring that ~~one (1)~~ **or more of the applicants**
 30 **shall receive a specified amount of the tax revenue to be distributed to**
 31 **the qualified applicant** under this section. ~~during the following~~
 32 ~~calendar year.~~ The **county** adopting body shall provide a copy of the
 33 resolution to the county auditor and the department of local
 34 government finance not more than fifteen (15) days after the resolution
 35 is adopted. A resolution adopted under this subsection and provided in
 36 a timely manner to the county auditor and ~~the department applies only~~
 37 ~~to distributions in the following calendar year.~~ Any amount of tax
 38 revenue distributed under this subsection to a fire department,
 39 volunteer fire department, or emergency medical services provider
 40 shall be distributed before the remainder of the tax revenue is allocated
 41 under subsection ~~(b)~~. **the department of local government finance**
 42 **applies to distributions of tax revenue to the qualified applicant in**



1 **the following calendar year and each calendar year thereafter until**
 2 **the qualified applicant rescinds its application under subsection**
 3 **(h).**

4 (d) From the amount of the certified distribution that is allocated to
 5 public safety purposes; and after making allocations under IC 6-3-6-11;
 6 the adopting body may adopt a resolution that one (1) or more township
 7 fire departments; volunteer fire departments; fire protection territories;
 8 or fire protection districts shall receive an amount of the tax revenue to
 9 be distributed under this section during the following calendar year up
 10 to the amount of revenue that is attributable to five one-hundredths of
 11 one percent (0.05%) of the tax rate imposed for allocations to public
 12 safety purposes. A resolution adopted under this subsection must
 13 include information on the service area for each township fire
 14 department; volunteer fire department; fire protection territory; or fire
 15 protection district, as applicable. Any distribution under this subsection
 16 must be based on the assessed value of real property, not including
 17 land; that is served by each township fire department; volunteer fire
 18 department; fire protection territory; or fire protection district, as
 19 applicable. The adopting body shall provide a copy of the resolution to
 20 the county auditor and the department of local government finance not
 21 more than fifteen (15) days after the resolution is adopted. A resolution
 22 adopted under this subsection and provided in a timely manner to the
 23 county auditor and the department applies only to distributions in the
 24 following calendar year. Any amount of tax revenue distributed under
 25 this subsection to a township fire department; volunteer fire
 26 department; fire protection territory; or fire protection district, as
 27 applicable; shall be distributed before the remainder of the tax revenue
 28 is allocated under subsection (b):

29 (h) A qualified township under subsection (f) or qualified
 30 applicant under subsection (g) that wishes to rescind its application
 31 under the applicable subsection must notify the county adopting
 32 body in writing before July 1 of a year. If the county adopting body
 33 receives a qualified township's or qualified applicant's written
 34 notice to rescind its application for a distribution of tax revenue
 35 under this subsection, the county adopting body shall adopt a
 36 resolution rescinding the qualified township's or qualified
 37 applicant's distribution before September 1 of a year and shall
 38 provide a copy of the resolution to the county auditor and the
 39 department of local government finance not more than fifteen (15)
 40 days after the resolution is adopted.

41 SECTION 3. IC 36-8-19-8, AS AMENDED BY P.L.236-2023,
 42 SECTION 209, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) Upon the adoption of
 2 identical ordinances or resolutions, or both, by the participating units
 3 under section 6 of this chapter, the designated provider unit must
 4 establish a fire protection territory fund from which all expenses of
 5 operating and maintaining the fire protection services within the
 6 territory, including repairs, fees, salaries, depreciation on all
 7 depreciable assets, rents, supplies, contingencies, and all other
 8 expenses lawfully incurred within the territory shall be paid. The
 9 purposes described in this subsection are the sole purposes of the fund,
 10 and money in the fund may not be used for any other expenses. Except
 11 as allowed in subsections (d) and (e) and section 8.5 of this chapter, the
 12 provider unit is not authorized to transfer money out of the fund at any
 13 time.

14 (b) The fund consists of the following:

- 15 (1) All receipts from the tax imposed under this section.
 16 (2) Any money transferred to the fund by the provider unit as
 17 authorized under subsection (d).
 18 (3) Any receipts from a false alarm fee or service charge imposed
 19 by the participating units under IC 36-8-13-4.
 20 (4) Any money transferred to the fund by a participating unit
 21 under section 8.6 of this chapter.
 22 (5) Any receipts from a distribution made under ~~IC 6-3.6-6-8(d);~~
 23 **IC 6-3.6-6-8(g)**, which shall be deposited in the fund.

24 (c) The provider unit, with the assistance of each of the other
 25 participating units, shall annually budget the necessary money to meet
 26 the expenses of operation and maintenance of the fire protection
 27 services within the territory. The provider unit may maintain a
 28 reasonable balance, not to exceed one hundred twenty percent (120%)
 29 of the budgeted expenses. Except as provided in IC 6-1.1-18.5-10.5,
 30 and subject to section 7(c) of this chapter, after estimating expenses
 31 and receipts of money, the provider unit shall establish the tax levy
 32 required to fund the estimated budget. Subject to IC 6-1.1-18.5-10.5(c),
 33 the amount budgeted under this subsection shall be considered a part
 34 of each of the participating unit's budget.

35 (d) If the amount levied in a particular year is insufficient to cover
 36 the costs incurred in providing fire protection services within the
 37 territory, the provider unit may transfer from available sources to the
 38 fire protection territory fund the money needed to cover those costs. In
 39 this case:

- 40 (1) the levy in the following year shall be increased by the amount
 41 required to be transferred; and
 42 (2) the provider unit is entitled to transfer the amount described



1 in subdivision (1) from the fund as reimbursement to the provider
2 unit.
3 (e) If the amount levied in a particular year exceeds the amount
4 necessary to cover the costs incurred in providing fire protection
5 services within the territory, the levy in the following year shall be
6 reduced by the amount of surplus money that is not transferred to the
7 equipment replacement fund established under section 8.5 of this
8 chapter. The amount that may be transferred to the equipment
9 replacement fund may not exceed five percent (5%) of the levy for that
10 fund for that year. Each participating unit must agree to the amount to
11 be transferred by adopting an ordinance (if the unit is a county or
12 municipality) or a resolution (if the unit is a township) that specifies an
13 identical amount to be transferred.
14 (f) The tax under this section is subject to the tax levy limitations
15 imposed under IC 6-1.1-18.5-10.5.
16 **SECTION 4. An emergency is declared for this act.**



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 33, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-3.6-6-2.9, AS ADDED BY P.L.193-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.9. (a) **For purposes of this section, "courtroom costs" includes staffing costs only for the court reporter, court bailiff, or court administrator.**

(b) A county fiscal body may adopt an ordinance to impose a tax rate for ~~county staff expenses~~ **courtroom costs** of the state judicial system in the county. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax rate may not be in effect for more than twenty-five (25) years.

~~(b)~~ (c) The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund and used by the county only for paying for county ~~staff expenses~~ **courtroom costs** of the state judicial system in the county.

~~(c)~~ (d) The local income tax revenue ~~budgeted and~~ spent under this section by each county may not comprise more than fifty percent (50%) of the county's total ~~budgeted~~ operational staffing expenses related to **the courtroom costs** of the state judicial system in any given year.

~~(d)~~ (e) Counties that enact an ordinance to impose a tax rate under this section shall annually report the following information for the prior calendar year by May 1 to the justice reinvestment advisory council established by IC 33-38-9.5-2:

- (1) The types of court positions paid with local income tax revenue generated by this section.
- (2) The number of court positions by type paid for with local income tax revenue generated by this section.
- (3) The average salary by type of court position paid for with local income tax revenue generated by this section.
- (4) The county's total budgeted and actual ~~staffing expenses~~ **courtroom costs** related to the state judicial system.
- (5) The county's portion of local income tax revenue that was



(A) budgeted for staffing expenses related to the state judicial system; and

(B) actually spent on staffing expenses: **courtroom costs related to the state judicial system.**

(e) (f) The justice reinvestment advisory council shall annually compile and report to the legislative council prior to July 1 of each year the information required in subsection (d) for each county. The report must be in an electronic format under IC 5-14-6."

Page 3, line 4, delete "shall" and insert "**may**".

Page 4, line 10, strike "and" and insert "**the county adopting body**".

Page 4, line 10, reset in roman "may,".

Page 4, line 11, delete "the county adopting body shall".

Page 6, after line 40, begin a new paragraph and insert:

"SECTION 4. **An emergency is declared for this act.**".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 33 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 11, Nays 0.

SENATE MOTION

Madam President: I move that Senate Bill 33 be amended to read as follows:

Page 1, delete lines 1 through 17, begin a new paragraph and insert:

"SECTION 1. IC 6-3.6-6-2.9, AS ADDED BY P.L.193-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.9. (a) **For purposes of this section, "courtroom costs" includes staffing costs only for the court reporter, court bailiff, or court administrator.**

(b) A county fiscal body may adopt an ordinance to impose a tax rate for:

(1) **in the case of a tax rate adopted under this section before January 1, 2024,** county staff expenses of the state judicial system in the county; **or**

(2) **in the case or a tax rate adopted under this section after December 31, 2023,** courtroom costs of the state judicial system in the county.

SB 33—LS 6193/DI 120



The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax rate may not be in effect for more than twenty-five (25) years.

~~(b)~~ **(c)** The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund. **The revenue shall be** ~~and~~ used by the county:

(1) in the case of a tax rate adopted under this section before January 1, 2024, only for paying for county staff expenses of the state judicial system in the county; and

(2) in the case of a tax rate adopted under this section after December 31, 2023, only for paying the courtroom costs of the state judicial system in the county.

~~(c)~~ **(d)** **This subsection applies to a tax rate adopted under subsection (b)(1).** The local income tax revenue budgeted and spent under this section by each county may not comprise more than fifty percent (50%) of the county's total budgeted operational staffing expenses related to the state judicial system in any given year.

(e) This subsection applies to a tax rate adopted under subsection (b)(2). The local income tax revenue spent under this section by each county may not comprise more than fifty percent (50%) of the county's total operational staffing expenses related to the courtroom costs of the state judicial system in any given year.

~~(d)~~ **(f)** Counties that enact an ordinance to impose a tax rate under this section shall annually report the following information for the prior calendar year by May 1 to the justice reinvestment advisory council established by IC 33-38-9.5-2:

(1) The types of court positions paid with local income tax revenue generated by this section.

(2) The number of court positions by type paid for with local income tax revenue generated by this section.

(3) The average salary by type of court position paid for with local income tax revenue generated by this section.

(4) The county's total budgeted and actual staffing expenses **or courtroom costs, whichever is applicable**, related to the state judicial system.

(5) The county's portion of local income tax revenue that was
~~(A)~~ **(A)** budgeted for staffing expenses related to the state judicial system; and
~~(B)~~ **(B)** actually spent on staffing expenses **or courtroom costs, whichever is applicable, related to the state judicial system.**



~~(e)~~ (g) The justice reinvestment advisory council shall annually compile and report to the legislative council prior to July 1 of each year the information required in subsection ~~(d)~~ (f) for each county. The report must be in an electronic format under IC 5-14-6."

Page 2, delete lines 1 through 25.

(Reference is to SB 33 as printed January 31, 2024.)

HOLDMAN

COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure reports that pursuant to Senate Rule 35(c), the following technical corrections are to be made to Engrossed Senate Bill 33:

Page 1, line 11, delete "or" and insert "of".

(Reference is to ESB 33 as reprinted February 2, 2024.)

BRAY

