

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 HOUSE BILL 1352

By: Nichols

4  
5  
6 AS INTRODUCED

7 An Act relating to revenue and taxation; creating the  
8 High Quality Teacher Equity and Endowment Act;  
9 amending 68 O.S. 2011, Section 2357.206, as last  
10 amended by Section 1, Chapter 361, O.S.L. 2015 (68  
11 O.S. Supp. 2016, Section 2357.206), which relates to  
12 the Oklahoma Equal Opportunity Education Scholarship  
13 Act; permitting credit for taxpayer who makes  
14 contribution to public school for certain purpose;  
15 providing amount of credit based upon taxpayer  
16 status; providing for certain credit if taxpayer  
17 contributes to public school and makes commitment to  
18 contribute same amount for additional year; providing  
19 that credits are to be allocable to certain owners  
20 authorized to be treated as a partnership; providing  
21 that total credits for taxpayers who contribute to  
22 public school shall not exceed certain amounts;  
23 modifying and adding certain terms; updating  
24 statutory reference; updating references; requiring  
Tax Commission to make certain determinations;  
providing for noncodification; and providing an  
effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law not to be  
codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "High Quality  
Teacher Equity and Endowment Act".

1 SECTION 2. AMENDATORY 68 O.S. 2011, Section 2357.206, as  
2 last amended by Section 1, Chapter 361, O.S.L. 2015 (68 O.S. Supp.  
3 2016, Section 2357.206), is amended to read as follows:

4 Section 2357.206 A. This act shall be known and may be cited  
5 as the "Oklahoma Equal Opportunity Education Scholarship Act".

6 B. 1. Except as provided in subsection ~~F~~ G of this section,  
7 after August 26, 2011, there shall be allowed a credit for any  
8 taxpayer who makes a contribution to an eligible scholarship-  
9 granting organization. The credit shall be equal to fifty percent  
10 (50%) of the total amount of contributions made during a taxable  
11 year, not to exceed One Thousand Dollars (\$1,000.00) for single  
12 individuals, Two Thousand Dollars (\$2,000.00) for married  
13 individuals filing jointly, or One Hundred Thousand Dollars  
14 (\$100,000.00) for any taxpayer which is a legal business entity  
15 including limited and general partnerships, corporations, subchapter  
16 S corporations and limited liability companies; provided, if total  
17 credits claimed pursuant to this paragraph exceed the caps  
18 established pursuant to paragraph 1 of subsection ~~D~~ E of this  
19 section, the credit shall be equal to the taxpayer's proportionate  
20 share of the cap for the taxable year, as determined pursuant to  
21 subsection ~~H~~ I of this section.

22 2. For any taxpayer who makes a contribution to an eligible  
23 scholarship-granting organization and makes a written commitment to  
24 contribute the same amount for an additional year, the credit for

1 the first year and the additional year shall be equal to seventy-  
2 five percent (75%) of the total amount of the contribution made  
3 during a taxable year, not to exceed the amounts established in  
4 paragraph 1 of this subsection for the taxable year in which the  
5 credit provided in this subsection is claimed. The taxpayer shall  
6 provide evidence of the written commitment to the Oklahoma Tax  
7 Commission at the time of filing the refund claim.

8 3. The credits authorized pursuant to the provisions of this  
9 subsection shall be allocable to the partners, shareholders, members  
10 or other equity owners of a taxpayer that is authorized to be  
11 treated as a partnership for purposes of federal income tax  
12 reporting for the taxable year for which the tax credits authorized  
13 by this subsection are claimed on the applicable return, together  
14 with required schedules, forms or reports of the partners,  
15 shareholders, members or other equity owners of the taxpayer. Tax  
16 credits which are allocated to such equity owners shall only be  
17 limited in amount for the income tax return of a natural person or  
18 persons based upon the limitation of the total credit amount to the  
19 entity from which the tax credits have been allocated and shall not  
20 be limited to One Thousand Dollars (\$1,000.00) for single  
21 individuals or limited to Two Thousand Dollars (\$2,000.00) for  
22 married persons filing a joint return.

23 4. On or before December 31, 2017, and once every four (4)  
24 years thereafter, such scholarship-granting organization and

1 educational improvement granting organization shall submit to the  
2 Governor, President Pro Tempore of the Senate and the Speaker of the  
3 House of Representatives, an audited financial statement for the  
4 organization along with information detailing the benefits,  
5 successes or failures of the program.

6 C. 1. Except as provided in subsection ~~F~~ G of this section,  
7 after August 26, 2011, there shall be allowed a credit for any  
8 taxpayer who makes a contribution to an eligible educational  
9 improvement grant organization. The credit shall be equal to fifty  
10 percent (50%) of the total amount of contributions made during a  
11 taxable year, not to exceed One Thousand Dollars (\$1,000.00) for  
12 single individuals, Two Thousand Dollars (\$2,000.00) for married  
13 individuals filing jointly, or One Hundred Thousand Dollars  
14 (\$100,000.00) for any taxpayer which is a legal business entity  
15 including limited and general partnerships, corporations, subchapter  
16 S corporations and limited liability companies; provided, if total  
17 credits claimed pursuant to this paragraph exceed the cap  
18 established pursuant to paragraph 2 of subsection ~~D~~ E of this  
19 section, the credit shall be equal to the taxpayer's proportionate  
20 share of the cap for the taxable year, as determined pursuant to  
21 subsection ~~H~~ I of this section.

22 2. For any taxpayer who makes a contribution to an eligible  
23 educational improvement grant organization and makes a written  
24 commitment to contribute the same amount for an additional year, the

1 credit for the first year and the additional year shall be equal to  
2 seventy-five percent (75%) of the total amount of the contribution  
3 made during a taxable year, not to exceed the amounts established in  
4 paragraph 1 of this subsection for the taxable year in which the  
5 credit provided in this subsection is claimed; provided, if total  
6 credits claimed pursuant to this paragraph exceed the cap  
7 established pursuant to paragraph 3 of this subsection, the credit  
8 shall be equal to the taxpayer's proportionate share of the cap for  
9 the taxable year, as determined pursuant to subsection ~~H~~ I of this  
10 section. The taxpayer shall provide evidence of the written  
11 commitment to the Oklahoma Tax Commission at the time of filing the  
12 refund claim.

13 3. The credits authorized pursuant to the provisions of this  
14 subsection shall be allocable to the partners, shareholders, members  
15 or other equity owners of a taxpayer that is authorized to be  
16 treated as a partnership for purposes of federal income tax  
17 reporting for the taxable year for which the tax credits authorized  
18 by this subsection are claimed on the applicable return, together  
19 with required schedules, forms or reports of the partners,  
20 shareholders, members or other equity owners of the taxpayer. Tax  
21 credits which are allocated to such equity owners shall only be  
22 limited in amount for the income tax return of a natural person or  
23 persons based upon the limitation of the total credit amount to the  
24 entity from which the tax credits have been allocated and shall not

1 be limited to One Thousand Dollars (\$1,000.00) for single  
2 individuals or limited to Two Thousand Dollars (\$2,000.00) for  
3 married persons filing a joint return.

4 D. 1. After August 26, 2017, there shall be allowed a credit  
5 for any taxpayer who makes a contribution to a public school for the  
6 purpose of an endowment to fund the salaries of teachers. The  
7 credit shall be equal to fifty percent (50%) of the total amount of  
8 contributions made during a taxable year, not to exceed One Thousand  
9 Dollars (\$1,000.00) for single individuals, Two Thousand Dollars  
10 (\$2,000.00) for married individuals filing jointly, or One Hundred  
11 Thousand Dollars (\$100,000.00) for any taxpayer which is a legal  
12 business entity including limited and general partnerships,  
13 corporations, subchapter S corporations and limited liability  
14 companies; provided, if total credits claimed pursuant to this  
15 paragraph exceed the cap established pursuant to paragraph 3 of  
16 subsection E of this section, the credit shall be equal to the  
17 taxpayer's proportionate share of the cap for the taxable year, as  
18 determined pursuant to subsection I of this section.

19 2. For any taxpayer who makes a contribution to a public school  
20 and makes a written commitment to contribute the same amount for an  
21 additional year, the credit for the first year and the additional  
22 year shall be equal to seventy-five percent (75%) of the total  
23 amount of the contribution made during a taxable year, not to exceed  
24 the amounts established in paragraph 1 of this subsection for the

1 taxable year in which the credit provided in this subsection is  
2 claimed; provided, if total credits claimed pursuant to this  
3 paragraph exceed the cap established pursuant to paragraph 3 of this  
4 subsection, the credit shall be equal to the taxpayer's  
5 proportionate share of the cap for the taxable year, as determined  
6 pursuant to subsection I of this section. The taxpayer shall  
7 provide evidence of the written commitment to the Oklahoma Tax  
8 Commission at the time of filing the refund claim.

9 3. The credits authorized pursuant to the provisions of this  
10 subsection shall be allocable to the partners, shareholders, members  
11 or other equity owners of a taxpayer that is authorized to be  
12 treated as a partnership for purposes of federal income tax  
13 reporting for the taxable year for which the tax credits authorized  
14 by this subsection are claimed on the applicable return, together  
15 with required schedules, forms or reports of the partners,  
16 shareholders, members or other equity owners of the taxpayer. Tax  
17 credits which are allocated to such equity owners shall only be  
18 limited in amount for the income tax return of a natural person or  
19 persons based upon the limitation of the total credit amount to the  
20 entity from which the tax credits have been allocated and shall not  
21 be limited to One Thousand Dollars (\$1,000.00) for single  
22 individuals or limited to Two Thousand Dollars (\$2,000.00) for  
23 married persons filing a joint return.

24

1        E. 1. The total credits authorized pursuant to subsection B of  
2 this section for all taxpayers shall not exceed Three Million Five  
3 Hundred Thousand Dollars (\$3,500,000.00) annually.

4        2. The total credits authorized pursuant to subsection C of  
5 this section for all taxpayers shall not exceed One Million Five  
6 Hundred Thousand Dollars (\$1,500,000.00) annually.

7        3. The total credits authorized pursuant to subsection D of  
8 this section for all taxpayers shall not exceed One Million Five  
9 Hundred Thousand Dollars (\$1,500,000.00) annually.

10       4. The cap on total credits provided for in this subsection  
11 shall be allocated by the Tax Commission as provided in subsection H  
12 I of this section.

13       ~~E.~~ F. For credits claimed for eligible contributions made  
14 during tax year 2014 and thereafter, a credit shall not be allowed  
15 by the Oklahoma Tax Commission for contributions made to a  
16 scholarship-granting organization or an educational improvement  
17 grant organization if that organization's percentage of funds  
18 actually awarded is less than ninety percent (90%). For purposes of  
19 this section, the "percentage of funds actually awarded" shall be  
20 determined by dividing the total amount of funds actually awarded as  
21 educational scholarships or educational improvement grants over the  
22 most recent twenty-four (24) months by the total amount available to  
23 award as educational scholarships or educational improvement grants  
24 over the most recent twenty-four (24) months.



1       ~~F.~~ G. Any tax credits which are earned by a taxpayer pursuant  
2 to this section during the time period beginning on the effective  
3 date of this act through December 31, 2012, may not be claimed for  
4 any period prior to the taxable year beginning January 1, 2013. No  
5 credits which accrue during the time period beginning on the  
6 effective date of this act through December 31, 2012, may be used to  
7 file an amended tax return for any taxable year prior to the taxable  
8 year beginning January 1, 2013.

9       ~~G.~~ H. As used in this section:

10       1. "Eligible student" means a child of school age who is  
11 lawfully present in the United States and who is a member of a  
12 household in which the total annual income during the preceding tax  
13 year does not exceed an amount equal to three hundred percent (300%)  
14 of the income standard used to qualify for a free or reduced school  
15 lunch or who, during the immediately preceding school year, attended  
16 or, by virtue of the location of such student's place of residence,  
17 was eligible to attend a public school in this state which has been  
18 identified for school improvement as determined by the State Board  
19 of Education pursuant to the requirements of the ~~No Child Left~~  
20 ~~Behind Act of 2001, P.L. No. 107-110~~ Elementary and Secondary  
21 Education Act of 1965, as reauthorized and amended by P.L. No. 114-  
22 95, also known as the Every Student Succeeds Act (ESSA). Once a  
23 student has received an educational scholarship, as defined in  
24 paragraph 3 of this subsection, the student and any siblings who are

1 members of the same household shall remain eligible until they  
2 graduate from high school or reach twenty-one (21) years of age,  
3 whichever occurs first;

4 2. "Eligible special needs student" means a child who has been  
5 provided services under an Individual Family Service Plan through  
6 the SoonerStart program and during transition was evaluated and  
7 determined to be eligible for school district services, a child of  
8 school age who has attended public school in our state with an  
9 individualized education program pursuant to the Individuals With  
10 Disabilities Education Act, 20 U.S.C.A., Section 1400 et seq. or a  
11 child who has been diagnosed by a clinical professional as having a  
12 significant disability that will affect learning and who has been  
13 approved by the board of a scholarship-granting organization;

14 3. "Educational scholarships" means:

15 a. scholarships to an eligible student of up to Five  
16 Thousand Dollars (\$5,000.00) or eighty percent (80%)  
17 of the statewide annual average per-pupil expenditure  
18 as determined by the National Center for Education  
19 Statistics, U.S. Department of Education, whichever is  
20 greater, to cover all or part of the tuition, fees and  
21 transportation costs of a qualified school which is  
22 accredited by the State Board of Education or an  
23 accrediting association approved by the Board pursuant  
24 to Section 3-104 of Title 70 of the Oklahoma Statutes,

1           b.    scholarships to an eligible student of up to Five  
2                    Thousand Dollars (\$5,000.00) or eighty percent (80%)  
3                    of the statewide annual average per-pupil expenditure  
4                    as determined by the National Center for Education  
5                    Statistics, U.S. Department of Education, whichever is  
6                    greater, to cover the educational costs of a qualified  
7                    school which does not charge tuition, which enrolls  
8                    special populations of students and which is  
9                    accredited by the State Board of Education or an  
10                   accrediting association approved by the Board pursuant  
11                   to Section 3-104 of Title 70 of the Oklahoma Statutes,  
12                   or

13           c.    scholarships to an eligible special needs student of  
14                    up to Twenty-five Thousand Dollars (\$25,000.00) to  
15                    cover all or part of the tuition, fees and  
16                    transportation costs of a qualified school for  
17                    eligible special needs students which is accredited by  
18                    the State Board of Education or an accrediting  
19                    association approved by the Board pursuant to Section  
20                    3-104 of Title 70 of the Oklahoma Statutes;

21           4.    "Low-income eligible student" means an eligible student or  
22           eligible special needs student who qualifies for a free or reduced-  
23           price lunch;

1       5. "Qualified school" means an early childhood, elementary or  
2 secondary private school in this state, including schools which  
3 provide special educational programs for three-year-olds or  
4 prekindergarten educational programs for four-year-olds, which:

- 5           a. is accredited by the State Board of Education or an  
6            accrediting association approved by the Board pursuant  
7            to Section 3-104 of Title 70 of the Oklahoma Statutes,
- 8           b. is in compliance with all applicable health and safety  
9            laws and codes,
- 10          c. has a stated policy against discrimination in  
11            admissions on the basis of race, color, national  
12            origin or disability, and
- 13          d. ensures academic accountability to parents and  
14            guardians of students through regular progress  
15            reports;

16       6. "Qualified school for eligible special needs students" means  
17 an early childhood, elementary or secondary private school in a  
18 county in this state, including schools which provide special  
19 educational programs for three-year-olds or prekindergarten  
20 educational programs for four-year-olds;

21       7. "Scholarship-granting organization" means an organization  
22 which:  
23  
24

- 1 a. is a nonprofit entity exempt from taxation pursuant to  
2 the provisions of the Internal Revenue Code, 26  
3 U.S.C., Section 501(c)(3),
- 4 b. distributes periodic scholarship payments as checks  
5 made out to an eligible student's or eligible special  
6 needs student's parent or guardian and mailed to the  
7 qualified school where the student is enrolled,
- 8 c. spends no more than ten percent (10%) of its annual  
9 revenue on expenditures other than educational  
10 scholarships as defined in paragraph 3 of this  
11 subsection,
- 12 d. spends each year a portion of its expenditures on  
13 educational scholarships for low-income eligible  
14 students, as defined in paragraph 4 of this  
15 subsection, in an amount equal to or greater than the  
16 percentage of low-income eligible students in the  
17 state,
- 18 e. ensures that scholarships are portable during the  
19 school year and can be used at any qualified school  
20 that accepts the eligible student or at any qualified  
21 school for special needs students that accepts the  
22 eligible special needs student,
- 23 f. registers with the Oklahoma Tax Commission as a  
24 scholarship-granting organization, and

1 g. has policies in place to:

- 2 (1) carry out criminal background checks on all  
3 employees and board members to ensure that no  
4 individual is involved with the organization who  
5 might reasonably pose a risk to the appropriate  
6 use of contributed funds, and  
7 (2) maintain full and accurate records with respect  
8 to the receipt of contributions and expenditures  
9 of those contributions and supply such records  
10 and any other documentation required by the Tax  
11 Commission to demonstrate financial  
12 accountability;

13 8. "Annual revenue" means the total amount or value of  
14 contributions received by an organization from taxpayers awarded  
15 credits during the organization's fiscal year and all amounts earned  
16 from interest or investments;

17 9. "Public school" means public schools as defined in Section  
18 1-106 of Title 70 of the Oklahoma Statutes and with enrolled  
19 students, the number of which exceeds sixty percent (60%) or more of  
20 the school district's student population who qualify for free or  
21 reduced-price lunch;

22 10. "Teacher" means a teacher as defined in Section 1-116 of  
23 Title 70 of the Oklahoma Statutes;  
24

1        11. "Eligible school" means any public school that is not  
2 located within a ten-mile radius of a qualified school in this  
3 state, or any public school that is located within a ten-mile radius  
4 of a qualified school in this state but offers grade-level  
5 instruction different from the qualified school or any public school  
6 located within a public school district with fewer than four  
7 thousand five hundred (4,500) students;

8        ~~11.~~ 12. "Early childhood education program" means a special  
9 educational program for eligible special needs students who are  
10 three (3) years of age or a prekindergarten educational program  
11 provided to children who are at least four (4) years of age but not  
12 more than five (5) years of age on or before September 1;

13        ~~12.~~ 13. "Innovative educational program" means an advanced  
14 academic or academic improvement program that is not part of the  
15 regular coursework of a public school but that enhances the  
16 curriculum or academic program of the school or provides early  
17 childhood education programs to students;

18        ~~13.~~ 14. "Educational improvement grant" means a grant to an  
19 eligible public school to implement an innovative educational  
20 program for students, including the ability for multiple public  
21 schools to make an application and be awarded a grant to jointly  
22 provide an innovative educational program; and

23        ~~14.~~ 15. "Educational improvement grant organization" means an  
24 organization which:

- 1 a. is a nonprofit entity exempt from taxation pursuant to  
2 the provisions of the Internal Revenue Code, 26  
3 U.S.C., Section 501(c)(3), and
- 4 b. contributes at least ninety percent (90%) of its  
5 annual receipts as grants to eligible schools for  
6 innovative educational programs. For purposes of this  
7 subparagraph, an educational improvement grant  
8 organization contributes its annual cash receipts when  
9 it expends or otherwise irrevocably encumbers those  
10 funds for expenditure during the then current fiscal  
11 year of the organization or during the next succeeding  
12 fiscal year of the organization.

13 ~~H.~~ I. Total credits authorized by this section shall be  
14 allocated as follows:

15 1. By January 10 of the year immediately following each  
16 calendar year, a scholarship-granting organization ~~or~~, an  
17 educational improvement grant organization or a public school which  
18 accepts contributions pursuant to this section shall provide  
19 electronically to the Tax Commission information on each  
20 contribution accepted during such taxable year. At least once each  
21 taxable year, the scholarship-granting organization ~~or~~, the  
22 educational improvement grant organization or the public school  
23 shall notify each contributor that Oklahoma law provides for a  
24



1 total, statewide cap on the amount of income tax credits allowed  
2 annually;

3 2. a. If the Tax Commission determines the total combined  
4 credits claimed for contributions made to scholarship-  
5 granting organizations during the most recently  
6 completed calendar year by all taxpayers are in excess  
7 of the statewide caps provided in paragraph 1 of  
8 subsection D E of this section, the Tax Commission  
9 shall determine the percentage of the contribution  
10 which establishes the proportionate share of the  
11 credit which may be claimed by any taxpayer so that  
12 the maximum credits authorized by this section are not  
13 exceeded,

14 b. If the Tax Commission determines the total combined  
15 credits claimed for contributions made to educational  
16 improvement grant organizations during the most  
17 recently completed calendar year by all taxpayers are  
18 in excess of the statewide caps provided in paragraph  
19 2 of subsection D E of this section, the Tax  
20 Commission shall determine the percentage of the  
21 contribution which establishes the proportionate share  
22 of the credit which may be claimed by any taxpayer so  
23 that the maximum credits authorized by this section  
24 are not exceeded,

1            c.    If the Tax Commission determines the total combined  
2                    credits claimed for contributions made to public  
3                    schools during the most recently completed calendar  
4                    year by all taxpayers are in excess of the statewide  
5                    caps provided in paragraph 3 of subsection E of this  
6                    section, the Tax Commission shall determine the  
7                    percentage of the contribution which establishes the  
8                    proportionate share of the credit which may be claimed  
9                    by any taxpayer so that the maximum credits authorized  
10                   by this section are not exceeded; and

11            3.    The Tax Commission shall publish the percentage of the  
12            contribution which may be claimed as a credit by contributors for  
13            the most recently completed calendar year on the Tax Commission  
14            website no later than February 15 of each calendar year for  
15            contributions made the previous year. Each scholarship-granting  
16            organization ~~or~~, educational improvement grant organization or  
17            public school shall notify contributors of that amount annually.

18            ~~I.~~ J.    The credit authorized by this section shall not be used  
19            to reduce the tax liability of the taxpayer to less than zero (0).

20            ~~J.~~ K.    Any credits allowed but not used in any tax year may be  
21            carried over, in order, to each of the three (3) years following the  
22            year of qualification.

23            ~~K.~~ L.    1.    In order to qualify under this section, an  
24            educational improvement grant organization shall submit an

1 application with information to the Oklahoma Tax Commission on a  
2 form prescribed by the Tax Commission that:

3 a. enables the Tax Commission to confirm that the  
4 organization is a nonprofit entity exempt from  
5 taxation pursuant to the provisions of the Internal  
6 Revenue Code, 26 U.S.C., Section 501(c)(3), and

7 b. describes the proposed innovative educational program  
8 or programs supported by the organization.

9 2. The Tax Commission shall review and approve or disapprove  
10 the application, in consultation with the State Department of  
11 Education.

12 3. In order to maintain eligibility under this section, an  
13 educational improvement grant organization shall annually report the  
14 following information to the Tax Commission by September 1 of each  
15 year:

16 a. the name of the innovative educational program or  
17 programs and the total amount of the grant or grants  
18 made to those programs during the immediately  
19 preceding school year,

20 b. a description of how each grant was utilized during  
21 the immediately preceding school year and a  
22 description of any demonstrated or expected innovative  
23 educational improvements,

24

- 1           c.    the names of the public school and school districts  
2                    where innovative educational programs that received  
3                    grants during the immediately preceding school year  
4                    were implemented,
- 5           d.    where the organization collects information on a  
6                    county-by-county basis, and
- 7           e.    the total number and total amount of grants made  
8                    during the immediately preceding school year for  
9                    innovative educational programs at public school by  
10                  each county in which the organization made grants.

11           4.    The information required under paragraph 3 of this  
12 subsection shall be submitted on a form provided by the Tax  
13 Commission. No later than May 1 of each year, the Tax Commission  
14 shall annually distribute sample forms together with the forms on  
15 which the reports are required to be made to each approved  
16 organization.

17           5.    The Tax Commission shall not require any other information  
18 be provided by an organization, except as expressly authorized in  
19 this section.

20           ~~L.~~ M. In consultation with the State Department of Education,  
21 the Tax Commission shall promulgate rules necessary to implement  
22 this act. The rules shall include procedures for the registration  
23 of a scholarship-granting organization or an educational improvement  
24 grant organization for purposes of determining if the organization

1 meets the requirements of this act or for the revocation of the  
2 registration of an organization, if applicable, and for notice as  
3 required in subsection # I of this section.

4 SECTION 3. This act shall become effective November 1, 2017.

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