

1 ENGROSSED SENATE  
2 BILL NO. 18

By: Thompson and Stanley of the  
Senate

3 and

4 Hilbert of the House  
5

6 An Act relating to sales tax; amending 68 O.S. 2011,  
7 Section 1357, as last amended by Section 18, Chapter  
8 54, O.S.L. 2015 (68 O.S. Supp. 2018, Section 1357),  
9 which relates to exemptions; modifying time period  
10 during which exemption may be claimed for rolling  
11 stock; clarifying applicability and scope of  
12 exemption with respect to certain transactions;  
13 providing effective date; and declaring an emergency.

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

15 SECTION 1. AMENDATORY 68 O.S. 2011, Section 1357, as  
16 last amended by Section 18, Chapter 54, O.S.L. 2015 (68 O.S. Supp.  
17 2018, Section 1357), is amended to read as follows:

18 Section 1357. Exemptions - General.

19 There are hereby specifically exempted from the tax levied by  
20 the Oklahoma Sales Tax Code:

21 1. Transportation of school pupils to and from elementary  
22 schools or high schools in motor or other vehicles;

23 2. Transportation of persons where the fare of each person does  
24 not exceed One Dollar (\$1.00), or local transportation of persons  
within the corporate limits of a municipality except by taxicabs;

1           3. Sales for resale to persons engaged in the business of  
2 reselling the articles purchased, whether within or without the  
3 state, provided that such sales to residents of this state are made  
4 to persons to whom sales tax permits have been issued as provided in  
5 the Oklahoma Sales Tax Code. This exemption shall not apply to the  
6 sales of articles made to persons holding permits when such persons  
7 purchase items for their use and which they are not regularly  
8 engaged in the business of reselling; neither shall this exemption  
9 apply to sales of tangible personal property to peddlers, solicitors  
10 and other salespersons who do not have an established place of  
11 business and a sales tax permit. The exemption provided by this  
12 paragraph shall apply to sales of motor fuel or diesel fuel to a  
13 Group Five vendor, but the use of such motor fuel or diesel fuel by  
14 the Group Five vendor shall not be exempt from the tax levied by the  
15 Oklahoma Sales Tax Code. The purchase of motor fuel or diesel fuel  
16 is exempt from sales tax when the motor fuel is for shipment outside  
17 this state and consumed by a common carrier by rail in the conduct  
18 of its business. The sales tax shall apply to the purchase of motor  
19 fuel or diesel fuel in Oklahoma by a common carrier by rail when  
20 such motor fuel is purchased for fueling, within this state, of any  
21 locomotive or other motorized flanged wheel equipment;

22           4. Sales of advertising space in newspapers and periodicals;

23           5. Sales of programs relating to sporting and entertainment  
24 events, and sales of advertising on billboards (including signage,

1 posters, panels, marquees, or on other similar surfaces, whether  
2 indoors or outdoors) or in programs relating to sporting and  
3 entertainment events, and sales of any advertising, to be displayed  
4 at or in connection with a sporting event, via the Internet,  
5 electronic display devices, or through public address or broadcast  
6 systems. The exemption authorized by this paragraph shall be  
7 effective for all sales made on or after January 1, 2001;

8       6. Sales of any advertising, other than the advertising  
9 described by paragraph 5 of this section, via the Internet,  
10 electronic display devices, or through the electronic media,  
11 including radio, public address or broadcast systems, television  
12 (whether through closed circuit broadcasting systems or otherwise),  
13 and cable and satellite television, and the servicing of any  
14 advertising devices;

15       7. Eggs, feed, supplies, machinery and equipment purchased by  
16 persons regularly engaged in the business of raising worms, fish,  
17 any insect or any other form of terrestrial or aquatic animal life  
18 and used for the purpose of raising same for marketing. This  
19 exemption shall only be granted and extended to the purchaser when  
20 the items are to be used and in fact are used in the raising of  
21 animal life as set out above. Each purchaser shall certify, in  
22 writing, on the invoice or sales ticket retained by the vendor that  
23 the purchaser is regularly engaged in the business of raising such  
24 animal life and that the items purchased will be used only in such

1 business. The vendor shall certify to the Oklahoma Tax Commission  
2 that the price of the items has been reduced to grant the full  
3 benefit of the exemption. Violation hereof by the purchaser or  
4 vendor shall be a misdemeanor;

5 8. Sale of natural or artificial gas and electricity, and  
6 associated delivery or transmission services, when sold exclusively  
7 for residential use. Provided, this exemption shall not apply to  
8 any sales tax levied by a city or town, or a county, or any other  
9 jurisdiction in this state;

10 9. In addition to the exemptions authorized by Section 1357.6  
11 of this title, sales of drugs sold pursuant to a prescription  
12 written for the treatment of human beings by a person licensed to  
13 prescribe the drugs, and sales of insulin and medical oxygen.  
14 Provided, this exemption shall not apply to over-the-counter drugs;

15 10. Transfers of title or possession of empty, partially  
16 filled, or filled returnable oil and chemical drums to any person  
17 who is not regularly engaged in the business of selling, reselling  
18 or otherwise transferring empty, partially filled, or filled  
19 returnable oil drums;

20 11. Sales of one-way utensils, paper napkins, paper cups,  
21 disposable hot containers and other one-way carry out materials to a  
22 vendor of meals or beverages;

23 12. Sales of food or food products for home consumption which  
24 are purchased in whole or in part with coupons issued pursuant to

1 the federal food stamp program as authorized by Sections 2011  
2 through 2029 of Title 7 of the United States Code, as to that  
3 portion purchased with such coupons. The exemption provided for  
4 such sales shall be inapplicable to such sales upon the effective  
5 date of any federal law that removes the requirement of the  
6 exemption as a condition for participation by the state in the  
7 federal food stamp program;

8 13. Sales of food or food products, or any equipment or  
9 supplies used in the preparation of the food or food products to or  
10 by an organization which:

11 a. is exempt from taxation pursuant to the provisions of  
12 Section 501(c)(3) of the Internal Revenue Code, 26  
13 U.S.C., Section 501(c)(3), and which provides and  
14 delivers prepared meals for home consumption to  
15 elderly or homebound persons as part of a program  
16 commonly known as "Meals on Wheels" or "Mobile Meals",  
17 or

18 b. is exempt from taxation pursuant to the provisions of  
19 Section 501(c)(3) of the Internal Revenue Code, 26  
20 U.S.C., Section 501(c)(3), and which receives federal  
21 funding pursuant to the Older Americans Act of 1965,  
22 as amended, for the purpose of providing nutrition  
23 programs for the care and benefit of elderly persons;

24

1 14. a. Sales of tangible personal property or services to or  
2 by organizations which are exempt from taxation  
3 pursuant to the provisions of Section 501(c)(3) of the  
4 Internal Revenue Code, 26 U.S.C., Section 501(c)(3),  
5 and:

6 (1) are primarily involved in the collection and  
7 distribution of food and other household products  
8 to other organizations that facilitate the  
9 distribution of such products to the needy and  
10 such distributee organizations are exempt from  
11 taxation pursuant to the provisions of Section  
12 501(c)(3) of the Internal Revenue Code, 26  
13 U.S.C., Section 501(c)(3), or

14 (2) facilitate the distribution of such products to  
15 the needy.

16 b. Sales made in the course of business for profit or  
17 savings, competing with other persons engaged in the  
18 same or similar business shall not be exempt under  
19 this paragraph;

20 15. Sales of tangible personal property or services to  
21 children's homes which are located on church-owned property and are  
22 operated by organizations exempt from taxation pursuant to the  
23 provisions of the Internal Revenue Code, 26 U.S.C., Section  
24 501(c)(3);

1        16. Sales of computers, data processing equipment, related  
2 peripherals and telephone, telegraph or telecommunications service  
3 and equipment for use in a qualified aircraft maintenance or  
4 manufacturing facility. For purposes of this paragraph, "qualified  
5 aircraft maintenance or manufacturing facility" means a new or  
6 expanding facility primarily engaged in aircraft repair, building or  
7 rebuilding whether or not on a factory basis, whose total cost of  
8 construction exceeds the sum of Five Million Dollars (\$5,000,000.00)  
9 and which employs at least two hundred fifty (250) new full-time-  
10 equivalent employees, as certified by the Oklahoma Employment  
11 Security Commission, upon completion of the facility. In order to  
12 qualify for the exemption provided for by this paragraph, the cost  
13 of the items purchased by the qualified aircraft maintenance or  
14 manufacturing facility shall equal or exceed the sum of Two Million  
15 Dollars (\$2,000,000.00);

16        17. Sales of tangible personal property consumed or  
17 incorporated in the construction or expansion of a qualified  
18 aircraft maintenance or manufacturing facility as defined in  
19 paragraph 16 of this section. For purposes of this paragraph, sales  
20 made to a contractor or subcontractor that has previously entered  
21 into a contractual relationship with a qualified aircraft  
22 maintenance or manufacturing facility for construction or expansion  
23 of such a facility shall be considered sales made to a qualified  
24 aircraft maintenance or manufacturing facility;

1 18. Sales of the following telecommunications services:

2 a. Interstate and International "800 service". "800  
3 service" means a "telecommunications service" that  
4 allows a caller to dial a toll-free number without  
5 incurring a charge for the call. The service is  
6 typically marketed under the name "800", "855", "866",  
7 "877", and "888" toll-free calling, and any subsequent  
8 numbers designated by the Federal Communications  
9 Commission, or

10 b. Interstate and International "900 service". "900  
11 service" means an inbound toll "telecommunications  
12 service" purchased by a subscriber that allows the  
13 subscriber's customers to call in to the subscriber's  
14 prerecorded announcement or live service. "900  
15 service" does not include the charge for: collection  
16 services provided by the seller of the  
17 "telecommunications services" to the subscriber, or  
18 service or product sold by the subscriber to the  
19 subscriber's customer. The service is typically  
20 marketed under the name "900" service, and any  
21 subsequent numbers designated by the Federal  
22 Communications Commission,

23 c. Interstate and International "private communications  
24 service". "Private communications service" means a



1 "telecommunications service" that entitles the  
2 customer to exclusive or priority use of a  
3 communications channel or group of channels between or  
4 among termination points, regardless of the manner in  
5 which such channel or channels are connected, and  
6 includes switching capacity, extension lines,  
7 stations, and any other associated services that are  
8 provided in connection with the use of such channel or  
9 channels,

10 d. "Value-added nonvoice data service". "Value-added  
11 nonvoice data service" means a service that otherwise  
12 meets the definition of "telecommunications services"  
13 in which computer processing applications are used to  
14 act on the form, content, code, or protocol of the  
15 information or data primarily for a purpose other than  
16 transmission, conveyance or routing,

17 e. Interstate and International telecommunications  
18 service which is:

19 (1) rendered by a company for private use within its  
20 organization, or

21 (2) used, allocated, or distributed by a company to  
22 its affiliated group,

23 f. Regulatory assessments and charges, including charges  
24 to fund the Oklahoma Universal Service Fund, the

1 Oklahoma Lifeline Fund and the Oklahoma High Cost  
2 Fund, and

3 g. Telecommunications nonrecurring charges, including but  
4 not limited to the installation, connection, change or  
5 initiation of telecommunications services which are  
6 not associated with a retail consumer sale;

7 19. Sales of railroad track spikes manufactured and sold for  
8 use in this state in the construction or repair of railroad tracks,  
9 switches, sidings and turnouts;

10 20. Sales of aircraft and aircraft parts provided such sales  
11 occur at a qualified aircraft maintenance facility. As used in this  
12 paragraph, "qualified aircraft maintenance facility" means a  
13 facility operated by an air common carrier, including one or more  
14 component overhaul support buildings or structures in an area owned,  
15 leased or controlled by the air common carrier, at which there were  
16 employed at least two thousand (2,000) full-time-equivalent  
17 employees in the preceding year as certified by the Oklahoma  
18 Employment Security Commission and which is primarily related to the  
19 fabrication, repair, alteration, modification, refurbishing,  
20 maintenance, building or rebuilding of commercial aircraft or  
21 aircraft parts used in air common carriage. For purposes of this  
22 paragraph, "air common carrier" shall also include members of an  
23 affiliated group as defined by Section 1504 of the Internal Revenue  
24 Code, 26 U.S.C., Section 1504. Beginning July 1, 2012, sales of

1 machinery, tools, supplies, equipment and related tangible personal  
2 property and services used or consumed in the repair, remodeling or  
3 maintenance of aircraft, aircraft engines, or aircraft component  
4 parts which occur at a qualified aircraft maintenance facility;

5 21. Sales of machinery and equipment purchased and used by  
6 persons and establishments primarily engaged in computer services  
7 and data processing:

8 a. as defined under Industrial Group Numbers 7372 and  
9 7373 of the Standard Industrial Classification (SIC)  
10 Manual, latest version, which derive at least fifty  
11 percent (50%) of their annual gross revenues from the  
12 sale of a product or service to an out-of-state buyer  
13 or consumer, and

14 b. as defined under Industrial Group Number 7374 of the  
15 SIC Manual, latest version, which derive at least  
16 eighty percent (80%) of their annual gross revenues  
17 from the sale of a product or service to an out-of-  
18 state buyer or consumer.

19 Eligibility for the exemption set out in this paragraph shall be  
20 established, subject to review by the Tax Commission, by annually  
21 filing an affidavit with the Tax Commission stating that the  
22 facility so qualifies and such information as required by the Tax  
23 Commission. For purposes of determining whether annual gross  
24 revenues are derived from sales to out-of-state buyers or consumers,

1 all sales to the federal government shall be considered to be to an  
2 out-of-state buyer or consumer;

3 22. Sales of prosthetic devices to an individual for use by  
4 such individual. For purposes of this paragraph, "prosthetic  
5 device" shall have the same meaning as provided in Section 1357.6 of  
6 this title, but shall not include corrective eye glasses, contact  
7 lenses or hearing aids;

8 23. Sales of tangible personal property or services to a motion  
9 picture or television production company to be used or consumed in  
10 connection with an eligible production. For purposes of this  
11 paragraph, "eligible production" means a documentary, special, music  
12 video, or a television commercial or television program that will  
13 serve as a pilot for or be a segment of an ongoing dramatic or  
14 situation comedy series filmed or taped for network or national or  
15 regional syndication or a feature-length motion picture intended for  
16 theatrical release or for network or national or regional  
17 syndication or broadcast. The provisions of this paragraph shall  
18 apply to sales occurring on or after July 1, 1996. In order to  
19 qualify for the exemption, the motion picture or television  
20 production company shall file any documentation and information  
21 required to be submitted pursuant to rules promulgated by the Tax  
22 Commission;

23 24. Sales of diesel fuel sold for consumption by commercial  
24 vessels, barges and other commercial watercraft;

1        25. Sales of tangible personal property or services to tax-  
2 exempt independent nonprofit biomedical research foundations that  
3 provide educational programs for Oklahoma science students and  
4 teachers and to tax-exempt independent nonprofit community blood  
5 banks headquartered in this state;

6        26. Effective May 6, 1992, sales of wireless telecommunications  
7 equipment to a vendor who subsequently transfers the equipment at no  
8 charge or for a discounted charge to a consumer as part of a  
9 promotional package or as an inducement to commence or continue a  
10 contract for wireless telecommunications services;

11       27. Effective January 1, 1991, leases of rail transportation  
12 cars to haul coal to coal-fired plants located in this state which  
13 generate electric power;

14       28. Beginning July 1, 2005, sales of aircraft engine repairs,  
15 modification, and replacement parts, sales of aircraft frame repairs  
16 and modification, aircraft interior modification, and paint, and  
17 sales of services employed in the repair, modification and  
18 replacement of parts of aircraft engines, aircraft frame and  
19 interior repair and modification, and paint;

20       29. Sales of materials and supplies to the owner or operator of  
21 a ship, motor vessel or barge that is used in interstate or  
22 international commerce if the materials and supplies:  
23  
24

- 1           a.    are loaded on the ship, motor vessel or barge and used  
2                    in the maintenance and operation of the ship, motor  
3                    vessel or barge, or  
4           b.    enter into and become component parts of the ship,  
5                    motor vessel or barge;

6           30.   Sales of tangible personal property made at estate sales at  
7           which such property is offered for sale on the premises of the  
8           former residence of the decedent by a person who is not required to  
9           be licensed pursuant to the Transient Merchant Licensing Act, or who  
10          is not otherwise required to obtain a sales tax permit for the sale  
11          of such property pursuant to the provisions of Section 1364 of this  
12          title; provided:

- 13           a.    such sale or event may not be held for a period  
14                    exceeding three (3) consecutive days,  
15           b.    the sale must be conducted within six (6) months of  
16                    the date of death of the decedent, and  
17           c.    the exemption allowed by this paragraph shall not be  
18                    allowed for property that was not part of the  
19                    decedent's estate;

20          31.   Beginning January 1, 2004, sales of electricity and  
21          associated delivery and transmission services, when sold exclusively  
22          for use by an oil and gas operator for reservoir dewatering projects  
23          and associated operations commencing on or after July 1, 2003, in  
24          which the initial water-to-oil ratio is greater than or equal to

1 five-to-one water-to-oil, and such oil and gas development projects  
2 have been classified by the Corporation Commission as a reservoir  
3 dewatering unit;

4 32. Sales of prewritten computer software that is delivered  
5 electronically. For purposes of this paragraph, "delivered  
6 electronically" means delivered to the purchaser by means other than  
7 tangible storage media;

8 33. Sales of modular dwelling units when built at a production  
9 facility and moved in whole or in parts, to be assembled on-site,  
10 and permanently affixed to the real property and used for  
11 residential or commercial purposes. The exemption provided by this  
12 paragraph shall equal forty-five percent (45%) of the total sales  
13 price of the modular dwelling unit. For purposes of this paragraph,  
14 "modular dwelling unit" means a structure that is not subject to the  
15 motor vehicle excise tax imposed pursuant to Section 2103 of this  
16 title;

17 34. Sales of tangible personal property or services to persons  
18 who are residents of Oklahoma and have been honorably discharged  
19 from active service in any branch of the Armed Forces of the United  
20 States or Oklahoma National Guard and who have been certified by the  
21 United States Department of Veterans Affairs or its successor to be  
22 in receipt of disability compensation at the one-hundred-percent  
23 rate and the disability shall be permanent and have been sustained  
24 through military action or accident or resulting from disease

1 contracted while in such active service or the surviving spouse of  
2 such person if the person is deceased and the spouse has not  
3 remarried; provided, sales for the benefit of the person to a spouse  
4 of the eligible person or to a member of the household in which the  
5 eligible person resides and who is authorized to make purchases on  
6 the person's behalf, when such eligible person is not present at the  
7 sale, shall also be exempt for purposes of this paragraph. The  
8 Oklahoma Tax Commission shall issue a separate exemption card to a  
9 spouse of an eligible person or to a member of the household in  
10 which the eligible person resides who is authorized to make  
11 purchases on the person's behalf, if requested by the eligible  
12 person. Sales qualifying for the exemption authorized by this  
13 paragraph shall not exceed Twenty-five Thousand Dollars (\$25,000.00)  
14 per year per individual while the disabled veteran is living. Sales  
15 qualifying for the exemption authorized by this paragraph shall not  
16 exceed One Thousand Dollars (\$1,000.00) per year for an unremarried  
17 surviving spouse. Upon request of the Tax Commission, a person  
18 asserting or claiming the exemption authorized by this paragraph  
19 shall provide a statement, executed under oath, that the total sales  
20 amounts for which the exemption is applicable have not exceeded  
21 Twenty-five Thousand Dollars (\$25,000.00) per year per living  
22 disabled veteran or One Thousand Dollars (\$1,000.00) per year for an  
23 unremarried surviving spouse. If the amount of such exempt sales  
24 exceeds such amount, the sales tax in excess of the authorized



1 amount shall be treated as a direct sales tax liability and may be  
2 recovered by the Tax Commission in the same manner provided by law  
3 for other taxes, including penalty and interest;

4 35. Sales of electricity to the operator, specifically  
5 designated by the Corporation Commission, of a spacing unit or lease  
6 from which oil is produced or attempted to be produced using  
7 enhanced recovery methods, including, but not limited to, increased  
8 pressure in a producing formation through the use of water or  
9 saltwater if the electrical usage is associated with and necessary  
10 for the operation of equipment required to inject or circulate  
11 fluids in a producing formation for the purpose of forcing oil or  
12 petroleum into a wellbore for eventual recovery and production from  
13 the wellhead. In order to be eligible for the sales tax exemption  
14 authorized by this paragraph, the total content of oil recovered  
15 after the use of enhanced recovery methods shall not exceed one  
16 percent (1%) by volume. The exemption authorized by this paragraph  
17 shall be applicable only to the state sales tax rate and shall not  
18 be applicable to any county or municipal sales tax rate;

19 36. Sales of intrastate charter and tour bus transportation.  
20 As used in this paragraph, "intrastate charter and tour bus  
21 transportation" means the transportation of persons from one  
22 location in this state to another location in this state in a motor  
23 vehicle which has been constructed in such a manner that it may  
24 lawfully carry more than eighteen persons, and which is ordinarily

1 used or rented to carry persons for compensation. Provided, this  
2 exemption shall not apply to regularly scheduled bus transportation  
3 for the general public;

4 37. Sales of vitamins, minerals and dietary supplements by a  
5 licensed chiropractor to a person who is the patient of such  
6 chiropractor at the physical location where the chiropractor  
7 provides chiropractic care or services to such patient. The  
8 provisions of this paragraph shall not be applicable to any drug,  
9 medicine or substance for which a prescription by a licensed  
10 physician is required;

11 38. Sales of goods, wares, merchandise, tangible personal  
12 property, machinery and equipment to a web search portal located in  
13 this state which derives at least eighty percent (80%) of its annual  
14 gross revenue from the sale of a product or service to an out-of-  
15 state buyer or consumer. For purposes of this paragraph, "web  
16 search portal" means an establishment classified under NAICS code  
17 519130 which operates websites that use a search engine to generate  
18 and maintain extensive databases of Internet addresses and content  
19 in an easily searchable format;

20 39. Sales of tangible personal property consumed or  
21 incorporated in the construction or expansion of a facility for a  
22 corporation organized under Section 437 et seq. of Title 18 of the  
23 Oklahoma Statutes as a rural electric cooperative. For purposes of  
24 this paragraph, sales made to a contractor or subcontractor that has

1 previously entered into a contractual relationship with a rural  
2 electric cooperative for construction or expansion of a facility  
3 shall be considered sales made to a rural electric cooperative;

4 40. Sales of tangible personal property or services to a  
5 business primarily engaged in the repair of consumer electronic  
6 goods, including, but not limited to, cell phones, compact disc  
7 players, personal computers, MP3 players, digital devices for the  
8 storage and retrieval of information through hard-wired or wireless  
9 computer or Internet connections, if the devices are sold to the  
10 business by the original manufacturer of such devices and the  
11 devices are repaired, refitted or refurbished for sale by the entity  
12 qualifying for the exemption authorized by this paragraph directly  
13 to retail consumers or if the devices are sold to another business  
14 entity for sale to retail consumers;

15 41. ~~Before July 1, 2019~~ On or after July 1, 2019, and prior to  
16 July 1, 2024, sales or leases of rolling stock when sold or leased  
17 by the manufacturer, regardless of whether the purchaser is a public  
18 services corporation engaged in business as a common carrier of  
19 property or passengers by railway, for use or consumption by a  
20 common carrier directly in the rendition of public service. For  
21 purposes of this paragraph, "rolling stock" means locomotives,  
22 autocars and railroad cars and "sales or leases" includes railroad  
23 car maintenance and retrofitting of railroad cars for their further  
24 use only on the railways; and

1       42. Sales of gold, silver, platinum, palladium or other bullion  
2 items such as coins and bars and legal tender of any nation, which  
3 legal tender is sold according to its value as precious metal or as  
4 an investment. As used in the paragraph, "bullion" means any  
5 precious metal, including, but not limited to, gold, silver,  
6 platinum and palladium, that is in such a state or condition that  
7 its value depends upon its precious metal content and not its form.  
8 The exemption authorized by this paragraph shall not apply to  
9 fabricated metals that have been processed or manufactured for  
10 artistic use or as jewelry.

11       SECTION 2. This act shall become effective July 1, 2019.

12       SECTION 3. It being immediately necessary for the preservation  
13 of the public peace, health or safety, an emergency is hereby  
14 declared to exist, by reason whereof this act shall take effect and  
15 be in full force from and after its passage and approval.

16  
17  
18  
19  
20  
21  
22  
23  
24

1 Passed the Senate the 6th day of March, 2019.

2

3

\_\_\_\_\_  
Presiding Officer of the Senate

4

5 Passed the House of Representatives the \_\_\_\_ day of \_\_\_\_\_,

6 2019.

7

8

\_\_\_\_\_  
Presiding Officer of the House  
of Representatives

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24