

Amend Senate 995, Assembly 1925, A BUDGET BILL, AN ACT to amend the alcoholic beverage control law, in relation to permitting eligible out-of-state and in-state wineries to direct ship limited quantities of wine to New York state residents under certain circumstances...

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|----------|---|--|
| Page 2,  | An Act clause<br>Unnumbered line<br>34, | After "required of" insert "participating and non-participating manufacturers of the"  |
| Page 2,  | An Act Clause<br>Unnumbered line<br>35, | After "agreement" strike out "signatories and affiliates"  |
| Page 2,  | An Act Clause<br>Unnumbered line<br>45, | After "(Part V);" strike out "and"   |
| Page 2,  | An Act Clause<br>Unnumbered line<br>46, | After "(Part W)" insert "to amend the tax law, in relation to allowing a special additional mortgage recording tax credit under article 22 of such law (Part X); and to amend the tax law, in relation to reducing the corporate franchise tax rates for certain small businesses (Part Y)"  |
| Page 2,  | Line 4,                                 | After "through" strike out "W" and insert "Y"  |
| Page 8,  | Line 21,                                | After "greater than" strike out "two thousand five" and Insert " <u>one thousand two</u> "   |
| Page 15, | Lines 44 through<br>47,                 | After " <u>appliance.</u> " Strike out " <u>A non-commercial refrigerator (including a combination refrigerator/freezer), dishwasher, clothes washer (but not including a combination washer/dryer unless the clothes are washed and dried in the same compartment), ceiling fan, ceiling fan light kit,</u> "   |
| Page 16, | Lines 1 through<br>5,                   | Strike out " <u>or room air conditioner, which is sold for the first time at retail, provided such appliance qualifies for, and is labeled with, an Energy Star label by the manufacturer, pursuant to an agreement among the manufacturer, the United States environmental protection agency and the United States department of energy.</u> " and insert " <u>A residential refrigerator, combination residential refrigerator/freezer, residential freezer, residential clothes washer (but not including a combination washer/dryer unless the clothes are washed and dried in the same compartment), residential light fixture which uses exclusively a pin-based compact fluorescent bulb, non-commercial ceiling fan with or without a light, non-commercial ceiling fan light kit, non-commercial dishwasher or a room air</u> " |

conditioner, which is sold for the first time at retail, provided such appliance qualifies for, and is labeled with, an Energy Star label by the manufacturer, pursuant to an agreement among the manufacturer, the United States environmental protection agency and the United States department of energy."

- Page 21, Line 17, After "than the year" strike out "2005" and insert "2006"
- Page 21, Line 35, After "exemption" insert "for such periods"
- Page 22, Line 1 through 6, After "Section one:" strike out "Receipts from sales of and consideration given or contracted to be given for, or for the use of, new Energy Star appliances exempt from state sales and compensating use taxes pursuant to paragraph 41 of subdivision (a) of section 1115 of the New York Tax Law shall also be exempt from sales and compensating use taxes imposed in this jurisdiction." and insert "The county of city) of (insert locality's name) hereby elects the two annual one-week new Energy Star appliance exemption periods commencing in the fall of 2005."
- Page 22, Line 11 through 20, After "(d)" strike out "(1) A resolution described in subdivision (c) of this section shall not be effective unless (i) it is enacted by June 1, 2005, and (ii) a certified copy of such resolution is received no later than June 15, 2005, by: The Commissioner of Taxation and Finance, attention: Christopher C. O'Brien, Deputy Commissioner and Counsel, Room 223, Building Nine, State Office Campus, Albany, New York 12227.
- (2) Certified copies of any resolution enacted pursuant to the authority of this section shall also be filed with the county or city clerk, the secretary of state and the state comptroller within five business days after the date it is enacted" Insert "A resolution adopted pursuant to this section shall be effective only if it is adopted exactly as set forth in subdivision (c) of this section and such county or city adopts it by June 1, 2005, mails a certified copy of it to the commissioner of taxation and finance by certified mail by such date and otherwise complies with the requirements of subdivisions (d) and (e) of section 1210 of the tax law."

Page 22,	Line 23,	After "provisions of" strike out "section" and insert "sections"
Page 22,	Line 24,	After "1106" insert "and 1217"
Page 31,	Line 32,	After "and," strike out "where available,"
Page 31,	Line 37,	After "and," strike out "where available,"
Page 32,	Lines 28 through 33,	Strike out " <u>(a)</u> " through " <u>parent;</u> "
Page 32,	Line 34,	Strike out " <u>b</u> " insert " <u>a</u> "
Page 32,	Line 36,	Strike out " <u>c</u> " insert " <u>b</u> "
Page 32,	Line 39,	Strike out " <u>d</u> " insert " <u>c</u> "
Page 32,	Line 43,	Strike out " <u>e</u> " insert " <u>d</u> "
Page 32,	Line 45,	Strike out " <u>f</u> " insert " <u>e</u> "
Page 32,	Line 46,	After " <u>contract</u> " Strike out " <u>, or any affiliate of such person,</u> "
Page 32,	Line 52,	Strike out " <u>g</u> " insert " <u>f</u> "
Page 32,	Lines 53 through 54,	After " <u>contract</u> " Strike out " <u>or, if applicable, an affiliate of such person,</u> "
Page 33,	Lines 3 through 4,	After " <u>person</u> " strike out " <u>or affiliate, as applicable,</u> "
Page 33,	Line 10,	After " <u>contract</u> " strike out " <u>, or, if applicable, any affiliate of such person,</u> "
Page 33,	Line 12,	After " <u>person</u> " strike out " <u>or, if applicable, such affiliate.</u> "
Page 33,	Lines 19 through 20,	After " <u>or</u> " strike out " <u>, if applicable, any affiliate of such person,</u> "
Page 33,	Lines 24 through 25,	After " <u>contract</u> " strike out " <u>and, if applicable, each affiliate of such person,</u> "
Page 33,	Line 31,	After " <u>contract</u> " strike out " <u>and, if applicable, each affiliate of such person.</u> "
Page 33,	Line 33,	After " <u>person</u> " strike out " <u>or affiliate</u> "
Page 33,	Line 35,	After " <u>contract</u> " strike out " <u>or any affiliate</u> "
Page 33,	Lines 36 through 37,	After " <u>contract</u> " strike out " <u>or, if applicable, any of its affiliates</u> "

Page 33,	Lines 48 through 49,	After " <u>contract</u> " strike out " <u>, or, if applicable, any affiliate of such person,</u> "
Page 33,	Line 50,	After " <u>person</u> " strike out " <u>or affiliate</u> "
Page 33,	Lines 54 through 56	Strike out " <u>3.</u> " to "U"
Page 34,	Lines 1 through 14,	Strike out " <u>contract,</u> " through " <u>department.</u> "
Page 34,	Line 15,	Strike out " <u>(b)</u> " insert " <u>3.</u> "
Page 34,	Line 19,	After " <u>contract</u> " strike out " <u>or, if applicable, any of its affiliates</u> "
Page 34,	Line 22,	After " <u>contract</u> " strike out " <u>or, if applicable, any of its affiliates</u> "
Page 34,	Lines 33 through 39,	Strike out " <u>subdivision c</u> " in its entirety
Page 34,	Line 43,	After " <u>contracts</u> " strike out " <u>or, if applicable, any of their affiliates,</u> "
Page 35,	Lines 32 through 33,	After " <u>(b)</u> " strike out " <u>Prior</u> " to " <u>shall</u> " and before " <u>determine</u> " insert " <u>To</u> "
Page 35,	Line 34,	After " <u>owing</u> " strike out " <u>by utilizing either of the following two procedures:</u> "
Page 35,	Line 34,	After " <u>owing</u> " insert " <u>, the department shall provide the department of taxation and finance annually a list of all applicants together with the applicants' addresses and federal social security account numbers. The department of taxation and finance shall, as soon as practicable determine whether or not the applicant has taxes due and owing. No other information regarding the applicant shall be disclosed by the department of taxation and finance.</u> "
Page 35,	Line 35,	Strike out " <u>(i)</u> " and insert " <u>Alternatively</u> " before "The" and make "The" "the"
Page 35,	Lines 39 through 45,	Strike " <u>(ii)</u> " in its entirety
Page 37,	Lines 16 through 17,	After " <u>(b)</u> " strike out " <u>Prior to issuing a license to practice as a certified public accountant, the department shall</u> "
Page 37,	Line 17,	Before " <u>determine</u> " insert " <u>To</u> "
Page 37,	Line 18,	After " <u>owing</u> " insert " <u>, the department shall provide the department of taxation and finance annually a list of all applicants together with the applicants' addresses and federal social security account numbers. The department of taxation and finance shall, as soon as practicable determine whether or not the</u> "

applicant has taxes due and owing. No other information regarding the applicant shall be disclosed by the department of taxation and finance."

- Page 37, Line 19, Strike out "(i)" and insert "Alternatively" before "The" and make "The" "the"
- Page 37, Lines 23 through 29, Strike out "(ii)" in its entirety
- Page 39, Lines 3 through 5, Strike out "(b)" through "shall"
- Page 39, Line 5, Before "determine" insert "To"
- Page 39, Lines 5 through 6, After "owing" strike out "by utilizing either of the following two procedures:"
- Page 39, Line 5, After "owing" insert ", the state board of law examiners shall provide the department of taxation and finance annually a list of all applicants together with the applicants' addresses and federal social security account numbers. The department of taxation and finance shall, as soon as practicable, determine whether or not the applicant has taxes due and owing. No other information regarding the applicant shall be disclosed by the department of taxation and finance."
- Page 39, Line 7, Strike out "(i)" and insert "Alternatively," before "The" and make "The" "the"
- Page 39, Lines 12 through 18, Strike out "(ii)" in its entirety
- Page 41, Line 42, After "to the extent the" strike out "distribution" and insert "dividends"
- Page 41, Line 43, Strike out "is" and insert "are"
- Page 41, Line 45, After "company" insert "; or as defined in section eight hundred fifty-one of the internal revenue code,"
- Page 41, Line 49, After "regulated investment company," strike out "such modification" and insert "the exclusion under this subparagraph (2)"
- Page 41, Line 50, After "to a dividend that is" insert "; or is attributable to a dividend that is,"

- Page 42, Line 14, Strike out "with respect to" and insert "to the extent that such amounts are directly or indirectly attributable to (i)"
- Page 42, Line 16 through 18, After "of this subdivision," strike out "but only to the extent such amounts are directly or indirectly attributable to income, gains or losses that are not so excluded" and insert "or (ii) income, gains or losses from subsidiary capital that are not excluded from entire net income pursuant to such subparagraph one"
- Page 42, Line 33, After "to tax under" strike out "["
- Page 42, Line 34, After "hundred eighty-six of" strike out "]"
- Page 42, Line 35, After "subsidiary capital)," strike out "[" after "and" strike out "]"
- Page 43, Line 31, After "does not include" strike out "(i)" and insert "(I)"
- Page 43, Line 35, After "internal revenue code," strike out "(ii)" and insert "(II)"
- Page 43, Line 48, After "section, except that" insert "(I)"
- Page 43, Line 50, Strike out "whose dividends do not qualify" and insert "the dividends from which are not eligible"
- Page 43, Line 50, After "deduction allowed by" insert "clause (I) of"
- Page 43, Line 52, After "amount" insert ", and (II) gains or losses from the disposition of an ownership interest in a corporation the dividends from which are not eligible for the deduction allowed by clause (II) of subparagraph (ii) of this paragraph shall not be considered in determining such amount"
- Page 43, Line 53, After "ownership interest in" strike out "such"
- Page 43, Line 54, After "regulated investment company" insert "as defined in such subparagraph"
- Page 44, Line 40, After "regulated investment company" insert "as defined in section eight hundred fifty-one of the internal revenue code,"
- Page 44, Line 44, After "regulated investment company," insert "the exclusion under this subparagraph (2)"

- Page 44, Line 45, Strike out "such modification"
- Page 44, Line 46, Before "properly" insert ", or that is attributable to a dividend that is,"
- Page 44, Line 55, After "other amount directly" strike out "or"
- Page 44, Line 56, Strike out "indirectly"
- Page 45, Line 2, Strike out "with respect to" insert "to the extent that such amounts are directly or indirectly attributable to (i)"
- Page 45, Lines 4 through 6, After "of this subdivision," strike out "but only to the extent such amounts are directly or indirectly attributable to income, gains or losses that are not so excluded" and insert "or (ii) income, gains or losses from subsidiary capital that are not excluded from entire net income pursuant to such subparagraph (A)"
- Page 45, Between lines 22 and 23, Insert  
 "§ 8. Paragraph 2 of subdivision (c) of section 1504 of the tax law, as added by chapter 649 of the laws of 1974, is amended to read as follows:
- (2) Subsidiary capital. The portion of the taxpayer's subsidiary capital to be allocated within the state shall be determined by multiplying the amount of subsidiary capital invested in each subsidiary during the period covered by its return (or, in the case of any such capital so invested during only a portion of such period, such portion of such capital) by the percentage, if any, of the entire capital, or the issued capital stock, or the net income, as the case may be, of such subsidiary required to be allocated within the state on the return or returns, if any, required of such subsidiary under this chapter for the preceding year, and adding the sums so obtained; except that, for purposes of this paragraph, the amount of such subsidiary capital, prior to allocation, shall be reduced by one hundred percent of the investments in the stock of, and any indebtedness from, subsidiaries the income, gains or losses from which are not excluded from entire net income pursuant to subparagraph (A) of paragraph one of subdivision (b) of section fifteen hundred three of this article, but only to the extent such investments or indebtedness are directly or indirectly attributable to

income, gains or losses that are not so excluded.

§ 9. Subparagraph 1 of paragraph (a) of subdivision 8 of section 11-602 of the administrative code of the city of New York is amended to read as follows:

(1) income, gains and losses from subsidiary capital, which do not include the amount of a recovery in respect of any war loss, except for (A) a distribution (including any amount designated as a capital gain dividend) from, or gain or loss from the disposition of an ownership interest in, a real estate investment trust as defined in section eight hundred fifty-six of the internal revenue code, (B) a distribution (including any amount designated as a capital gain dividend) from, or gain or loss from the disposition of an ownership interest in, a regulated investment company, as defined in section eight hundred fifty-one of the internal revenue code, or (C) a distribution from, or gain or loss from the disposition of an ownership interest in, a corporation that (i) owns, directly or indirectly, over fifty percent of the capital stock of a real estate investment trust or a regulated investment company, or (ii) in connection with one or more other corporations in its affiliated group (as such term is defined in section fifteen hundred four of the internal revenue code), owns over fifty percent of the capital stock of a real estate investment trust or a regulated investment company, to the extent the distribution, gain or loss is attributable to such corporation's ownership interest in such a real estate investment trust or regulated investment company;

§ 10. Subparagraph 2 of paragraph (a) of subdivision 8 of such section 11-602 is amended to read as follows:

(2) fifty percent of dividends (A) other than from subsidiaries, except [that entire net income shall include one hundred percent of] as otherwise provided in clause (E) of this subparagraph, (B) other than dividends on shares of stock with respect to which a dividend deduction is disallowed by subsection (c) of section two hundred forty-six of the internal revenue code, (C) other than dividends (including any amount designated as a capital gain dividend) from a real estate investment trust as defined in section eight hundred fifty-six of the internal revenue code, (D) other than dividends



from a corporation that is a member of an affiliated group (as such term is defined in section fifteen hundred four of the internal revenue code) that includes the taxpayer, and that, alone or in connection with one or more other corporations in such affiliated group, owns over fifty percent of the capital stock of a real estate investment trust, to the extent the dividend is attributable to such corporation's ownership interest in such a real estate investment trust, and (E) in the case of (i) a regulated investment company, as defined in section eight hundred fifty-one of the internal revenue code, that is a subsidiary of the taxpayer, (ii) a regulated investment company that is not a subsidiary of the taxpayer, or (iii) a subsidiary of the taxpayer whose distributions are described in clause (C) of subparagraph (1) of this paragraph and are attributable to dividend from a regulated investment company, the exclusion under this subparagraph (2) shall apply only to a dividend that is, or is attributable to a dividend that is, properly designated by such a regulated investment company under subparagraph (A) of paragraph (1) of subsection (b) of section eight hundred fifty-four of the internal revenue code.

§ 11. Subparagraph (2) of paragraph (b) of subdivision 8 of such section 11-602 is amended to read as follows:

(2) any part of any income from dividends or interest on any kind of stock, securities or indebtedness, except as provided in [clauses] subparagraphs one and two of paragraph (a) [hereof] of this subdivision.

§ 12. Subparagraph (6) of paragraph (b) of subdivision 8 of such section 11-602 is amended to read as follows:

(6) in the discretion of the commissioner of finance, any amount of interest directly or indirectly and any other amount directly or indirectly attributable as a carrying charge or otherwise to subsidiary capital or to income, gains or losses from subsidiary capital, except to the extent that such amounts are directly or indirectly attributable to (i) subsidiary capital the income, gains or losses from which are not excluded from entire net income pursuant to subparagraph one of paragraph (a) of this subdivision, or (ii) income, gains or losses from subsidiary capital that are not excluded from entire net income pursuant to such subparagraph,

§ 13. Paragraph (b) of subdivision 8 of such section 11-602 is amended to add a new

subparagraph (18) to read as follows:

(18) payments for the use, possession or occupancy of real property made to a real estate investment trust as defined in section eight hundred fifty-six of the internal revenue code, if over fifty percent of the capital stock of such real estate investment trust is owned directly or indirectly by the taxpayer or by one or more other corporations that are members of an affiliated group (as such term is defined in section fifteen hundred four of the internal revenue code) that includes the taxpayer.

§ 14. Subparagraph (b) of paragraph E of section 11-604 of the administrative code of the city of New York is amended to read as follows:

(b) an amount computed at the rate of three-quarters of a mill for each dollar of the portion of its subsidiary capital allocated within the city as hereinafter provided. Provided, however, that for purposes of this subparagraph (b), subsidiary capital shall be reduced by the taxpayer's investments in the stock of, and any indebtedness from, subsidiaries the income, gains or losses from which are not excluded from entire net income pursuant to subparagraph one of paragraph (a) of this subdivision, but only to the extent such investments are directly or indirectly attributable to income gains or losses not so excluded.

In the case of a taxpayer which is not subject to tax for an entire year, the exemption allowed in clause three of subparagraph (a) of this paragraph shall be prorated according to the period such taxpayer was subject to tax. Provided, however, that this paragraph shall not apply to taxable years beginning after December thirty-first, two thousand five. For the taxable years specified in the preceding sentence, the tax imposed by subdivision one of section 11-603 of this subchapter shall be, in the case of each taxpayer, determined as specified in paragraph A of this subdivision, provided, however, that the provisions of paragraphs G and H of this subdivision shall apply for purposes of the computation under clause three of subparagraph (a) of such paragraph A.

§ 15. Paragraphs (11), (12) and (13) of subdivision (b) of section 11-641 of the administrative code of the city of New York are amended and a new paragraph (14a) is added thereto to read as follows:

(11) in the case of a taxpayer subject to the provisions of section 585(c) of the Internal Revenue Code , the amount allowed as a deduction pursuant to section 166 of such code[; and];

(12) for taxpayers subject to the provisions of subdivision (i) of this section, twenty percent of the excess of (A) the amount determined pursuant to such subdivision (i) over (B) the amount that would have been allowable had such institution maintained its bad debt reserve for all taxable years on the basis of actual experience[.];

(13) for taxable years ending after September tenth, two thousand one, in the case of qualified property described in paragraph two of subsection k of section one hundred sixty-eight of the internal revenue code, other than qualified resurgence zone property, defined in subdivision (p) of this section and other than qualified New York Liberty Zone property described in paragraph two of subsection b of section fourteen hundred L of the internal revenue code (without regard to clause (i) of subparagraph (C) of such paragraph), the amount allowable as a deduction under section one hundred sixty-seven of the internal revenue code[.]; and

(14a) payments for the use, possession or occupancy of real property made to a real estate investment trust as defined in section eight hundred fifty-six of the internal revenue code, if over fifty percent of the capital stock of such real estate investment trust is owned directly or indirectly by the taxpayer or by one or more other corporations that are members of an affiliated group (as such term is defined in section fifteen hundred four of the internal revenue code) that includes the taxpayer.

§ 16. Subparagraphs (ii) and (iii) of paragraph 11 of subdivision (e) of section 11-641 are amended to read as follows:

(ii) sixty percent of dividend income from subsidiary capital, which does not include (A) dividends (including any amount designated as a capital gain dividend) from a real estate investment trust as defined in section eight hundred fifty-six of the internal revenue code, or a regulated investment company, as defined in section eight hundred fifty-one of the internal revenue code, or (B) dividends from a corporation that (I) owns, directly or indirectly, over fifty percent of the

capital stock of a real estate investment trust or a regulated investment company, or (II) in connection with one or more other corporations in its affiliated group (as such term is defined in section fifteen hundred four of the internal revenue code), owns over fifty percent of the capital stock of a real estate investment trust or a regulated investment company, to the extent the dividends are attributable to such corporation's ownership interest in such a real estate investment trust or regulated investment company, and

(iii) sixty percent of the amount by which gains from subsidiary capital exceed losses from subsidiary capital, to the extent such gains and losses were taken into account in determining the entire taxable income referred to in subdivision (a) of this section, except that (I) gains or losses from the disposition of an ownership interest in a corporation the dividends from which are not eligible for the deduction allowed by clause (I) of subparagraph (ii) of this paragraph shall not be considered in determining such amount, and (II) gains or losses from the disposition of an ownership interest in a corporation the dividends from which are not eligible for the deduction allowed by clause (II) of subparagraph (ii) of this paragraph shall not be considered in determining such amount to the extent such gains or losses are attributable to such corporation's ownership interest in a real estate investment trust or regulated investment company as defined in such subparagraph,"

Page 45,	Line 23,	After "\$" strike out "8" and insert "17"
Page 51,	Lines 22 through 23,	After "(ii)" strike out " <u>if later than the date described in clause (i) of this subparagraph,"</u>
Page 56,	Line 18,	After " <u>request</u> " strike out " <u>to</u> " add " <u>by</u> "
Page 58,	Lines 14 through 15,	After "(ii)" strike out " <u>if later than the date described in clause (i) of this subparagraph,"</u>
Page 62,	Line 40,	After " <u>request</u> " strike out " <u>to</u> " add " <u>by</u> "
Page 65,	Line 3,	After "provided" insert "in this section"
Page 65,	Line 21,	Strike out "January 1, 2006" and insert "the beginning date of the voluntary compliance initiative established by this section"

Page 65, Lines 36 through  
38,

After "(C)" strike out "the taxpayer may file a claim for credit or refund with respect to the use of a tax avoidance transaction for such taxable year pursuant to section 686 or 1086 of the tax law, and" and Insert "the taxpayer may file a claim for credit or refund with respect to the use of a tax avoidance transaction for such taxable year pursuant to sections 686 and 687 or 1086 and 1087 of the tax law,

(D) notwithstanding clause (A) of subparagraph three of subsection (c) of sections 689 or 1089, a taxpayer may not file a petition with the division of tax appeals until after either of the following:

(i) the date the commissioner of taxation and finance takes action on the claim for refund for the tax year to which this section applies and has notified the taxpayer pursuant to paragraph (3) of subsection (c) of section 689 or paragraph (3) of subsection (c) of section 1089; or

(ii) the earlier of the following dates:

(I) the date that is 180 days after the date of a final determination by the Internal Revenue Service with respect to the transaction or transactions to which this section applies; or

(II) the earlier of the date that is three years after the date the claim for refund was filed or two years after full payment of all tax, including penalty and interest was made,

(E) the taxpayer shall be subject to the accuracy related penalties under subsections (b) and (p) of section 685 and subsections (b) and (k) of section 1085 (as such subsections were in effect on December 31, 2004),

(i) for purposes of assessing such penalty, the amount of underpayment is the difference between the amount of tax shown on the original return required to be filed and the correct amount of tax for the taxable year, and

(ii) notwithstanding article 40 or sections 681 or 1081, any notice issued to the taxpayer imposing a penalty under this subsection shall not be construed as a notice which gives a taxpayer the right to a hearing, and the taxpayer shall be allowed to file a petition under subparagraph (D) of this paragraph only after the taxpayer has paid all amounts due, including any penalty, and

Page 65, Line 39,

After "(" strike out "D" and insert "F"

Page 65,	Line 41,	Strike out "January 1, 2006" and insert "the beginning date of the voluntary compliance initiative established by this section"
Page 69,	Line 3	After " <u>for</u> " insert " <u>participating and non-participating manufacturers of the</u> "
Page 69,	Line 4	After " <u>agreement</u> " strike out " <u>signatories and affiliates</u> "
Page 69,	Lines 7 through 8	After " <u>involving a</u> " strike out " <u>signatory, a successor to a signatory or any affiliate of a signatory to such</u> " and insert " <u>participating manufacturer or a non-participating manufacturer as those terms are defined in such master settlement</u> "
Page 72,	Line 12,	After " <u>term</u> " strike out " <u>Abiofuel</u> " and insert " <u>biofuel</u> "
Page 72,	Line 13,	After " <u>term</u> " strike out " <u>Abiodiesel</u> " and insert " <u>biodiesel</u> "
Page 72,	Line 17,	After " <u>term</u> " strike out " <u>Aethanol</u> " and insert " <u>ethanol</u> "
Page 74,	Line 51,	After "dollars" insert " <u>for vehicles with a gross vehicle weight rating of less than ten thousand pounds, and ten thousand dollars per vehicle for all other vehicles</u> "
Page 79,	Line 7,	After " <u>term</u> " strike out " <u>Abiofuel</u> " and insert " <u>biofuel</u> "
Page 79,	Line 8,	After " <u>term</u> " strike out " <u>Abiodiesel</u> " and insert " <u>biodiesel</u> "
Page 79,	Line 12,	After " <u>term</u> " strike out " <u>Aethanol</u> " and insert " <u>ethanol</u> "
Page 81,	After line 55,	Insert new "Part X" (LBD# 74031-01-5)
Page 81,	After line 55,	After new "Part X" insert new "Part Y" (LBD# 74030-01-5)
Page 82,	Line 11,	After "through" strike out "W" and insert "Y"