

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 800 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: H3/15/07 H3/21/07

A Bill

HOUSE BILL 1254

5 By: Joint Budget Committee
6
7

For An Act To Be Entitled

9 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL
10 SERVICES AND OPERATING EXPENSES FOR THE
11 DEPARTMENT OF FINANCE AND ADMINISTRATION -
12 REVENUE SERVICES DIVISION FOR THE BIENNIAL PERIOD
13 ENDING JUNE 30, 2009; AND FOR OTHER PURPOSES.
14

Subtitle

15
16 AN ACT FOR THE DEPARTMENT OF FINANCE
17 AND ADMINISTRATION - REVENUE SERVICES
18 DIVISION APPROPRIATION FOR THE 2007-2009
19 BIENNIUM.
20
21

22
23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. REGULAR SALARIES – REVENUE SERVICES DIVISION. There is hereby
26 established for the Department of Finance and Administration - Revenue
27 Services Division for the 2007-2009 biennium, the following maximum number of
28 regular employees whose salaries shall be governed by the provisions of the
29 Uniform Classification and Compensation Act (Arkansas Code §§21-5-201 et
30 seq.), or its successor, and all laws amendatory thereto. Provided, however,
31 that any position to which a specific maximum annual salary is set out herein
32 in dollars, shall be exempt from the provisions of said Uniform
33 Classification and Compensation Act. All persons occupying positions
34 authorized herein are hereby governed by the provisions of the Regular
35 Salaries Procedures and Restrictions Act (Arkansas Code §21-5-101), or its



1 successor.

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			Maximum Annual		
			Maximum	Salary Rate	
Item	Class	Title	No. of	Fiscal Years	
No.	Code		Employees	2007-2008	2008-2009
(1)	7160	REV ASST CMSR - POLICY & LEGAL	1	\$100,762	\$102,777
(2)	7159	REV ASST CMSR - OPER & ADMIN	1	\$100,762	\$102,777
(3)	9942	DFA REVENUE CHIEF COUNSEL	1	\$94,188	\$96,071
(4)	9610	DFA STATE REVENUE OFC ADMR	1	\$94,188	\$96,071
(5)	9609	DFA TAX ADMINISTRATOR	2	\$94,188	\$96,071
(6)	9607	DFA MOTOR VEHICLE ADMR	1	\$94,188	\$96,071
(7)	9606	DFA TAX AUDIT ADMR	1	\$94,188	\$96,071
(8)	9605	DFA DRIVER LICENSE ADMR	1	\$94,188	\$96,071
(9)	R012	ADMINISTRATIVE LAW JUDGE	3	GRADE 26	
(10)	R038	ATTORNEY SUPERVISOR	2	GRADE 26	
(11)	R170	ATTORNEY SPECIALIST	12	GRADE 25	
(12)	512Z	DFA REVENUE PROBLEM RESOLUTION OFR	2	GRADE 25	
(13)	073Z	DFA REVENUE TAX DIVISION MANAGER	15	GRADE 25	
(14)	921Z	DFA DIVISION MANAGER III	4	GRADE 24	
(15)	138Z	DFA DIVISION MANAGER II	9	GRADE 23	
(16)	167Z	DFA DIVISION MANAGER I	13	GRADE 21	
(17)	A104	TAX AUDITOR SUPERVISOR	24	GRADE 21	
(18)	D036	SR PROGRAMMER/ANALYST	1	GRADE 21	
(19)	A036	FIELD AUDITOR SUPERVISOR	1	GRADE 20	
(20)	A037	DFA REVENUE DISTRICT MANAGER	6	GRADE 20	
(21)	A069	DFA TAX ADMIN SECTION SUPERVISOR	4	GRADE 20	
(22)	A102	TAX AUDITOR II	175	GRADE 20	
(23)	A110	ACCOUNTANT II	11	GRADE 19	
(24)	G026	BLDG AND GROUNDS COORDINATOR	1	GRADE 19	
(25)	R204	PARALEGAL/LEGAL ASSISTANT	1	GRADE 19	
(26)	R424	FAIR HEARING REFEREE	25	GRADE 19	
(27)	N199	TAXPAYER INFORMATION OFFICER	1	GRADE 19	
(28)	V040	PURCHASE AGENT II/PURCHASE AGENT	1	GRADE 18	
(29)	A111	ACCOUNTANT	9	GRADE 18	
(30)	A176	DFA REVENUE ASST DIST MANAGER	6	GRADE 18	

1	(31)	A192	INCOME TAX AUDITOR	1	GRADE 18
2	(32)	A194	TAX EXAMINER SUPV	10	GRADE 18
3	(33)	A071	REVENUE AGENT IV	12	GRADE 18
4	(34)	A043	DFA CASHIER SPECIALIST	3	GRADE 18
5	(35)	A029	DFA REVENUE SECTION SUPERVISOR	19	GRADE 18
6	(36)	A034	FIELD AUDITOR	4	GRADE 17
7	(37)	A172	REVENUE AGENT III	41	GRADE 17
8	(38)	V030	INVENTORY CONTROL MANAGER	1	GRADE 17
9	(39)	X349	TAX INVESTIGATOR	34	GRADE 17
10	(40)	R010	ADMINISTRATIVE ASSISTANT II	11	GRADE 17
11	(41)	G161	GENERAL MAINTENANCE REPAIRMAN	7	GRADE 17
12	(42)	K048	LEGAL SECRETARY II	10	GRADE 16
13	(43)	R156	REVENUE DEPT SUPERVISOR	25	GRADE 16
14	(44)	A134	TAXPAYER SERVICES REP	182	GRADE 16
15	(45)	A108	ACCOUNTING TECHNICIAN II	12	GRADE 15
16	(46)	A109	TAX EXAMINER II	4	GRADE 15
17	(47)	A028	REVENUE AGENT II	31	GRADE 15
18	(48)	V051	STOREROOM SUPV/STORE SUPV	1	GRADE 15
19	(49)	R009	ADMINISTRATIVE ASSISTANT I	1	GRADE 15
20	(50)	K011	ADMINISTRATIVE OFFICE SUPERVISOR	14	GRADE 15
21	(51)	K016	TRANSPORTATION SERVICES REP	190	GRADE 14
22	(52)	K079	MICRO-PHOTOGRAPHER SUPERVISOR	1	GRADE 14
23	(53)	K041	EXECUTIVE SECY/ADMINISTRATIVE SECY	6	GRADE 14
24	(54)	A027	REVENUE AGENT I	64	GRADE 14
25	(55)	K153	SECRETARY II	36	GRADE 13
26	(56)	K002	CASHIER III	61	GRADE 13
27	(57)	K039	DOCUMENT EXAMINER II	81	GRADE 12
28	(58)	K181	MAILROOM SUPERVISOR	1	GRADE 12
29	(59)	K145	CASHIER/CASHIER II	229	GRADE 12
30	(60)	A184	ASST REVENUE AGENT	37	GRADE 12
31	(61)	K155	SECRETARY I	7	GRADE 11
32	(62)	V043	SHIPPING & RECEIVING CLERK	1	GRADE 11
33	(63)	W023	RECORDS CENTER OPERATOR II	1	GRADE 10
34	(64)	V029	INVENTORY CONTROL CLERK	1	GRADE 10
35	(65)	K037	DOCUMENT EXAMINER I	6	GRADE 10
36	(66)	K065	MAIL OFFICER	4	GRADE 09

1	(67)	K182	MAIL PROCESSOR	1	GRADE 08
2	(68)	G169	CUSTODIAL SUPV I	1	GRADE 06
3	(69)	G035	CUSTODIAL WRKR II	<u>11</u>	GRADE 04
4			MAX. NO. OF EMPLOYEES	<u>1,497</u>	

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6 SECTION 2. EXTRA HELP – REVENUE SERVICES DIVISION. There is hereby
7 authorized, for the Department of Finance and Administration - Revenue
8 Services Division for the 2007-2009 biennium, the following maximum number of
9 part-time or temporary employees, to be known as "Extra Help", payable from
10 funds appropriated herein for such purposes: two hundred twenty-one (221)
11 temporary or part-time employees, when needed, at rates of pay not to exceed
12 those provided in the Uniform Classification and Compensation Act, or its
13 successor, or this act for the appropriate classification.

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15 SECTION 3. APPROPRIATION - REVENUE SERVICES DIVISION - OPERATIONS. There
16 is hereby appropriated, to the Department of Finance and Administration -
17 Revenue Services Division, to be payable from the State Central Services
18 Fund, for personal services and operating expenses of the Department of
19 Finance and Administration - Revenue Services Division – Operations, for the
20 biennial period ending June 30, 2009, the following:

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22	ITEM	FISCAL YEARS	
23	<u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
24	(01) REGULAR SALARIES	\$ 43,204,129	\$ 44,076,122
25	(02) EXTRA HELP	664,466	664,466
26	(03) PERSONAL SERVICES MATCHING	15,008,245	15,185,340
27	(04) OVERTIME	125,000	125,000
28	(05) MAINT. & GEN. OPERATION		
29	(A) OPER. EXPENSE	22,933,472	22,843,832
30	(B) CONF. & TRAVEL	115,450	115,450
31	(C) PROF. FEES	893,207	893,207
32	(D) CAP. OUTLAY	603,000	477,000
33	(E) DATA PROC.	680,000	430,000
34	(06) REFUNDS/REIMBURSEMENTS	<u>250,000</u>	<u>250,000</u>
35	TOTAL AMOUNT APPROPRIATED	<u>\$ 84,476,969</u>	<u>\$ 85,060,417</u>

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1 SECTION 4. APPROPRIATION - COMMERCIAL DRIVERS LICENSE PROGRAM. There is
 2 hereby appropriated, to the Department of Finance and Administration -
 3 Revenue Services Division, to be payable from the Commercial Driver License
 4 Fund, for personal services and operating expenses of the Department of
 5 Finance and Administration - Revenue Services Division - Commercial Driver's
 6 License Program for the biennial period ending June 30, 2009, the following:
 7

8 ITEM	FISCAL YEARS	
9 NO.	2007-2008	2008-2009
10 (01) REGULAR SALARIES	\$ 270,058	\$ 275,454
11 (02) PERSONAL SERVICES MATCHING	96,684	97,780
12 (03) MAINT. & GEN. OPERATION		
13 (A) OPER. EXPENSE	403,236	403,236
14 (B) CONF. & TRAVEL	0	0
15 (C) PROF. FEES	0	0
16 (D) CAP. OUTLAY	0	0
17 (E) DATA PROC.	<u>949,116</u>	<u>949,116</u>
18 TOTAL AMOUNT APPROPRIATED	<u>\$ 1,719,094</u>	<u>\$ 1,725,586</u>

19
 20 SECTION 5. APPROPRIATION - INDIVIDUAL INCOME TAX AND AD VALOREM PROPERTY
 21 TAX REBATES. There is hereby appropriated, to the Department of Finance and
 22 Administration - Revenue Services Division, to be payable from the Individual
 23 Income Tax Withholding Fund, for the purpose of making individual income tax
 24 refunds of taxes withheld under the provisions of Arkansas Code beginning at
 25 26-51-901 and property tax rebates under Amendment 79 of the Arkansas
 26 Constitution of the Department of Finance and Administration - Revenue
 27 Services Division for the biennial period ending June 30, 2009, the
 28 following:
 29

30 ITEM	FISCAL YEARS	
31 NO.	2007-2008	2008-2009
32 (01) INDIVIDUAL INCOME TAX & AD VALOREM		
33 PROPERTY TAX REBATES - REFUND/REIMB	<u>\$ 580,000,000</u>	<u>\$ 580,000,000</u>

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 35 SECTION 6. APPROPRIATION - CORPORATE INCOME TAX. There is hereby
 36 appropriated, to the Department of Finance and Administration - Revenue

1 Services Division, to be payable from the Corporate Income Tax Withholding
 2 Fund, for the purpose of making corporate tax refunds of taxes withheld under
 3 the provisions of Arkansas Code 26-51-901 by the Department of Finance and
 4 Administration - Revenue Services Division for the biennial period ending
 5 June 30, 2009, the following:

6		FISCAL YEARS	
7	ITEM		
8	<u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
9	(01) CORPORATE INCOME TAX -		
10	REFUND/REIMBURSEMENTS	\$ <u>65,000,000</u>	\$ <u>65,000,000</u>

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12 SECTION 7. APPROPRIATION - GASOLINE TAX REFUNDS. There is hereby
 13 appropriated, to the Department of Finance and Administration - Revenue
 14 Services Division, to be payable from the Gasoline Tax Refund Fund, for
 15 paying the valid gasoline tax refund claims of agricultural users and bus
 16 drivers in the manner and to the extent provided by law by the Department of
 17 Finance and Administration - Revenue Services Division for the biennial
 18 period ending June 30, 2009, the following:

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20	ITEM	FISCAL YEARS	
21	<u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
22	(01) GASOLINE TAX REFUND CLAIMS	\$ <u>1,500,000</u>	\$ <u>1,500,000</u>

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24 SECTION 8. APPROPRIATION - INTERSTATE MOTOR FUEL TAX REFUNDS. There is
 25 hereby appropriated, to the Department of Finance and Administration -
 26 Revenue Services Division, to be payable from the Interstate Motor Fuel Tax
 27 Refund Fund, for paying refunds to interstate users of motor fuels and
 28 special motor fuels as authorized by law by the Department of Finance and
 29 Administration - Revenue Services Division for the biennial period ending
 30 June 30, 2009, the following:

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32	ITEM	FISCAL YEARS	
33	<u>NO.</u>	<u>2007-2008</u>	<u>2008-2009</u>
34	(01) INTERSTATE MOTOR FUEL TAX -		
35	REFUND/REIMBURSEMENTS	\$ <u>12,000,000</u>	\$ <u>12,000,000</u>

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1 SECTION 9. APPROPRIATION - MISCELLANEOUS TAX REFUNDS. There is hereby
 2 appropriated, to the Department of Finance and Administration - Revenue
 3 Services Division, to be payable from the Miscellaneous Revolving Fund, for
 4 making refunds of taxes erroneously paid and for refunds of the gross
 5 receipts taxes paid upon tickets to athletic events pursuant to Arkansas Code
 6 26-52-511 and for other purposes as authorized by law by the Department of
 7 Finance and Administration - Revenue Services Division for the biennial
 8 period ending June 30, 2009, the following:

9

10 ITEM	FISCAL YEARS	
11 NO.	2007-2008	2008-2009
12 (01) MISCELLANEOUS TAX -		
13 REFUND/REIMBURSEMENTS	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>

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15 SECTION 10. APPROPRIATION - CHARITABLE BINGO AND RAFFLES. There is hereby
 16 appropriated, to the Department of Finance and Administration - Revenue
 17 Services Division, to be payable from the State Central Services Fund, for
 18 personal services and operating expenses of the Department of Finance and
 19 Administration - Revenue Services Division - Charitable Bingo and Raffles,
 20 for the biennial period ending June 30, 2009, the following:

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22 ITEM	FISCAL YEARS	
23 NO.	2007-2008	2008-2009
24 (01) REGULAR SALARIES	\$ 330,909	\$ 344,015
25 (02) PERSONAL SERVICES MATCHING	76,836	79,880
26 (03) MAINT. & GEN. OPERATION		
27 (A) OPER. EXPENSE	122,400	138,900
28 (B) CONF. & TRAVEL	0	0
29 (C) PROF. FEES	0	0
30 (D) CAP. OUTLAY	40,000	20,000
31 (E) DATA PROC.	<u>0</u>	<u>0</u>
32 TOTAL AMOUNT APPROPRIATED	<u>\$ 570,145</u>	<u>\$ 582,795</u>

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34 SECTION 11. APPROPRIATION - INTEGRATED TAX SYSTEM. There is hereby
 35 appropriated, to the Department of Finance and Administration - Revenue
 36 Services Division, to be payable from the State Central Services Fund, for

1 the biennial period ending June 30, 2009, the following:

2 (A) For development and implementation of a new integrated tax system, the
3 sum of\$ 10,000,000.

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5 SECTION 12. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
6 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW.

7 APPROPRIATION TRANSFERS. The Director of the Department of Finance and
8 Administration is authorized to transfer appropriation between refund line
9 item appropriations in this Act. The Director of the Department of Finance
10 and Administration shall immediately report any such transfers to the
11 Arkansas Legislative Council. Such report shall contain the amounts
12 transferred and the reasons for the same. The provisions of this section
13 shall be in effect only from July 1, ~~2005~~ 2007 through June 30, ~~2007~~ 2009.

14
15 SECTION 13. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
16 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. EXTRA

17 HELP EXEMPTION. Extra Help positions authorized herein are specifically
18 exempt from limitation of hours, either by act or regulation. Provided,
19 however, when a temporary or part-time employee is employed by the Department
20 of Finance and Administration - Revenue Services for a period of time
21 exceeding seven (7) months, a report of such shall be filed with the Arkansas
22 Legislative Council.

23 The provisions of this section shall be in effect only from July 1, ~~2005~~
24 2007 through June 30, ~~2007~~ 2009.

25
26 SECTION 14. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS
27 CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. SPECIAL

28 RATES OF PAY. Due to the highly competitive job market conditions for tax
29 professionals and the necessity of recruiting and retaining qualified
30 personnel, the Revenue Division is authorized special rates of pay for
31 current and new employees in the classification listed under subsection (a)
32 below.

33 (a) Special rates may be authorized up to the maximum authorized for the
34 grade assigned the classification of a position for the following specific
35 classifications only:

36 CLASS

1	CODE	TITLE	GRADE
2	A104	Tax Auditor Supervisor	21
3	A102	Tax Auditor II	20
4	A100	Tax Auditor I	18
5	A105	Tax Auditor Trainee	17

6 (b) A plan for providing special rates of pay indicated in subsection (a)
 7 shall be reviewed by and approved by the Office of Personnel Management and
 8 receive advice of the Legislative Council each year.

9 (c) This provision shall be in full force and effect for the biennium
 10 beginning July 1, ~~2005~~ 2007, and ending June 30, ~~2007~~ 2009.

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12 SECTION 15. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE
 13 NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL AND TEMPORARY LAW. CONTINGENT
 14 POSITIONS. There is hereby established for the Department of Finance and
 15 Administration - Revenue Division - Contingent Positions for the ~~2005-2007~~
 16 2007-2009 biennium, the following maximum number of regular employees whose
 17 salaries shall be governed by the provisions of the Uniform Classification and
 18 Compensation Act (Arkansas Code 21-5-201 et seq.), or its successor, and all
 19 laws amendatory thereto. All persons occupying positions authorized herein are
 20 hereby governed by the provisions of the Regular Salaries Procedures and
 21 Restrictions Act (Arkansas Code 21-5-101), or its successor.

22 CONTINGENT POSITIONS – DATA ENTRY

23

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25				MAXIMUM ANNUAL	
26				SALARY RATE	
27	ITEM	CLASS	NO. OF	FISCAL YEARS	
28	NO.	CODE	TITLE	EMPLOYEES	<u>2007-08</u> <u>2008-09</u>
29	(1)	R156	REVENUE DEPT SUPERVISOR	2	GRADE 16
30	(2)	K039	DOCUMENT EXAMINER II	8	GRADE 12
31	(3)	K006	DATA ENTRY SPECIALIST	40	GRADE 10
32	MAX CONTINGENT EMPLOYEES			50	

33 If it has been determined by the Director of the Department of Finance and
 34 Administration that the Department cannot continue a contract with a private
 35 provider and the Director deems it necessary to utilize Department staff to
 36 provide the required services, the Department is allowed, after seeking prior

1 review by the Arkansas Legislative Council or Joint Budget Committee, to
2 utilize the contingent positions for data entry contained in this Section and
3 make the appropriate transfers from the various Maintenance and Operations,
4 Professional Fees and Services or Data Processing line items contained in
5 Section 3 of this Act to Regular Salaries and Personal Services Matching.
6

7 SECTION 16. COMPLIANCE WITH OTHER LAWS. Disbursement of funds authorized
8 by this act shall be limited to the appropriation for such agency and funds
9 made available by law for the support of such appropriations; and the
10 restrictions of the State Procurement Law, the General Accounting and
11 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
12 Procedures and Restrictions Act, or their successors, and other fiscal
13 control laws of this State, where applicable, and regulations promulgated by
14 the Department of Finance and Administration, as authorized by law, shall be
15 strictly complied with in disbursement of said funds.
16

17 SECTION 17. LEGISLATIVE INTENT. It is the intent of the General Assembly
18 that any funds disbursed under the authority of the appropriations contained
19 in this act shall be in compliance with the stated reasons for which this act
20 was adopted, as evidenced by the Agency Requests, Executive Recommendations
21 and Legislative Recommendations contained in the budget manuals prepared by
22 the Department of Finance and Administration, letters, or summarized oral
23 testimony in the official minutes of the Arkansas Legislative Council or
24 Joint Budget Committee which relate to its passage and adoption.
25

26 SECTION 18. EMERGENCY CLAUSE. It is found and determined by the General
27 Assembly, that the Constitution of the State of Arkansas prohibits the
28 appropriation of funds for more than a two (2) year period; that the
29 effectiveness of this Act on July 1, 2007 is essential to the operation of
30 the agency for which the appropriations in this Act are provided, and that in
31 the event of an extension of the Regular Session, the delay in the effective
32 date of this Act beyond July 1, 2007 could work irreparable harm upon the
33 proper administration and provision of essential governmental programs.
34 Therefore, an emergency is hereby declared to exist and this Act being
35 necessary for the immediate preservation of the public peace, health and
36 safety shall be in full force and effect from and after July 1, 2007.

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/s/ Joint Budget Committee

APPROVED: 4/2/2007