

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

---

Prepared By: The Professional Staff of the Committee on Community Affairs

---

BILL: SB 972

INTRODUCER: Senator Flores

SUBJECT: Value Adjustment Boards

DATE: March 17, 2015

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	White	Yeatman	CA	<b>Pre-meeting</b>
2.			FT	
3.			AP	

---

**I. Summary:**

SB 972 makes several changes to value adjustment board (VAB) proceedings. The bill:

- Requires a petition to be signed by the taxpayer, or be accompanied by the taxpayer's written authorization for representation which is only valid for one tax year;
- Specifies which agents may represent petitioners before the board, limiting representation to certain professionals;
- Requires the property appraiser to notify the petitioner when the property record card is available online;
- Limits a petitioner's one-time ability to reschedule a hearing, for good cause only;
- Fixes a new percentage rate for accrual of interest, that may be due to either unpaid amounts or for overpayments that lead to refunds;
- Allows district school boards and district county commissions to audit expenses related to the VAB process;
- Specifies an ending date of June 1 for the hearing process, requiring the board to hear all petitions, complaints, appeals, and disputes, unless the board of county commissioners extends the assessment roll;
- Requires VABs to submit final assessment rolls, with attached certificates, to the property appraiser by June 1 following the tax roll year;
- Establishes an enhanced review process by which the Department of Revenue may conduct a review of value adjustment board proceedings for counties that receive 10,000 or more petitions objecting to assessments in any one tax year.

The bill provides an effective date of July 1, 2015.

## II. Present Situation:

### Overview of the Ad Valorem Process

Article VII, s. 4 of the Florida Constitution reserves ad valorem taxation to local governments, stating that “[b]y general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation...”<sup>1</sup> County property appraisers establish each property’s just,<sup>2</sup> or market, value as of January 1 of each year and apply any valid exemptions, classifications, or assessment limitations to determine the parcel’s taxable value. Local taxing authorities set a millage rate (i.e., tax rate) that is levied on the property’s taxable value. Each August, county property appraisers send property owners a Notice of Proposed Property Taxes (TRIM Notice), which identifies the just, assessed, and taxable value of the parcel and the tax that will be due based on the millage rates proposed by local governments.<sup>3</sup> Property owners who disagree with the county property appraiser assessment of their property’s valuation or who have been denied an exemption or property classification may:

- Request an informal meeting with the property appraiser;<sup>4</sup>
- Appeal to the county value adjustment board;<sup>5</sup> or
- Challenge the assessment in circuit court.<sup>6</sup>

Tax collectors collect all ad valorem taxes levied by the county, school district, municipalities, and any special taxing districts within the county, and then distribute the taxes to each taxing authority.<sup>7</sup> Property taxes are due November 1 or as soon thereafter as the certified tax roll is received by the tax collector.<sup>8</sup> Pending any appeals, unpaid taxes are delinquent after March 31 of the following year.

### Value Adjustment Boards

Chapter 194, F.S., provides for administrative and judicial review of tax assessments. Each county in Florida has a value adjustment board (VAB) composed of five members<sup>9</sup> that reviews appeals of the ad valorem tax decisions made by county property appraisers.<sup>10</sup> A property owner may petition the VAB to review the property appraiser’s assessment of real or tangible personal property or the denial of an exemption or classification. The VAB hears evidence from both

---

<sup>1</sup> Article VII, s. 4, Fla. Const. and Article IX, s. 1, Fla. Const. of 1885 (“The Legislature shall provide for a uniform and equal rate of taxation, and shall prescribe such regulations as shall secure a just valuation of all property...”).

<sup>2</sup> In arriving at just valuation, the county property appraiser takes into consideration the eight factors enumerated in s. 193.011, F.S. In 1965, the Supreme Court in *Walter v. Shuler* made the oft-quoted statement that just valuation is legally synonymous with market value and that it “may be established by the classic formula that it is the amount ‘a purchaser willing but not obliged to buy, would pay to one willing but not obliged to sell.’” 176 So. 2d 81, 86 (Fla. 1965); see also *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973); *Holly Ridge Ltd. Partnership v. Pritchett*, 936 So. 2d 694 (Fla. 5th DCA 2006).

<sup>3</sup> Section 200.069, F.S.

<sup>4</sup> Section 194.011(2), F.S.

<sup>5</sup> Section 194.011(3), F.S.

<sup>6</sup> Section 194.171, F.S.

<sup>7</sup> Section 197.383, F.S.

<sup>8</sup> Section 197.333, F.S.

<sup>9</sup> Section 194.015, F.S.

<sup>10</sup> Section 194.011, F.S.

petitioners and property appraisers as to whether properties are appraised at their fair market value, as well as issues related to tax exemptions, deferments, and portability.<sup>11</sup>

### **Composition of Value Adjustment Boards**

Section 194.015, F.S., requires that each county have a VAB consisting of five members as follows:

- Two members of the governing body of the county.
- One member of the school board elected by membership of the school board.
- One citizen appointed by the governing body of the county. The citizen must own homestead property within the county.
- One citizen appointed by the school board. This person must own a business occupying commercial space within the school district.

The statute provides that a quorum of three members of the board must include at least:

- One member of the governing body of the county.
- One member of the school board.
- One citizen member.

In addition, s. 194.035, F.S., requires counties with a population greater than 75,000 to hire special magistrates to conduct valuation hearings. Before conducting hearings, a board must hold an organizational meeting to appoint special magistrates and legal counsel and to perform other administrative functions.<sup>12</sup> Special magistrates must meet the following qualifications:

- A special magistrate appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with not less than 5 years experience in the area of ad valorem taxation.
- A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than 5 years experience in real property valuation.
- A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years experience in tangible personal property valuation.

Section 194.015, F.S., provides in part that the board shall appoint private counsel who has practiced law for over 5 years and who shall receive such compensation as may be established by the board. The private counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes. No meeting of the board shall take place unless counsel to the board is present.

### **Petition Process for VAB Hearing**

Property appraisers establish the value of taxable property by January 1 each year, and review and apply exemptions, assessment limitations, and classifications that may reduce a property's

---

<sup>11</sup> Additionally, VABs appoint special magistrates, who are qualified real estate appraisers, personal property appraisers or attorneys, to act as impartial agents in conducting hearings and making recommendations on all petitions.

<sup>12</sup> Section 194.011(5)(a)2., F.S.

taxable value.<sup>13</sup> VABs have no authority to review, by their own motion, the determinations of the property appraiser.<sup>14</sup> Rather, the property owner files a petition to initiate a review, which may cost up to \$15 per petition.<sup>15</sup>

The Florida Department of Revenue (DOR), in their property tax oversight role, maintains a calendar indicating when the petition process begins (early March), and when petitions must be received by (mid-September), each year.<sup>16</sup> VAB petitions may be found at the DOR website,<sup>17</sup> the County Property Appraiser's office, and in most counties at the office or website of the VAB Clerk. The clerk of the value adjustment board<sup>18</sup> is responsible for receiving completed petitions, acknowledging receipt to the taxpayer, sending a copy of the petition to the property appraiser, and scheduling appearances before the value adjustment board.

Prior to the hearing, an exchange of evidence can take place between the petitioner and the property appraiser, if so requested in writing. Regardless of whether petitioners initiate an evidence exchange, the property appraiser is required to provide the property record card<sup>19</sup> to petitioners on receipt of the petition, unless the property record card is available online from the property appraiser.<sup>20</sup>

### **Property Record Cards**

Property appraisers maintain records of assessment information for assessed properties. A property's record of information is often referred to as the "property record card." On a petition to the VAB, a petitioner may elect to receive a copy of the property record card. Prior to 2013, the clerk of the VAB was required to provide a copy of the card when the petitioner made the election on the petition. Section 8, ch. 2013-109, Laws of Florida, shifted this responsibility from the clerk of the VAB to the property appraiser; however, the law did not conform s. 194.011(4)(b), F.S., to recognize this change.

### **Interest Collected on Unpaid Amounts and Paid as a Refund**

Section 194.014, F.S., provides a fixed percentage rate for interest on amounts the petitioner owes or has overpaid. If the VAB determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at the rate of 12 percent per year from the date the taxes became delinquent until the unpaid amount is paid. If the VAB determines a refund is due, the overpaid amount similarly accrues interest at the rate of 12 percent per year from the date the taxes became delinquent until a refund is paid. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued.

---

<sup>13</sup> For timeframes and instructions on filing, see Dep't of Revenue, *Petitions to the Value Adjustment Board*, <http://dor.myflorida.com/dor/property/brochures/pt101.pdf> (last visited Mar. 11, 2015).

<sup>14</sup> See Chapter 2013-95, ss. 1-4, Laws of Fla. (CS/HB 1193).

<sup>15</sup> Section 190.013, F.S.

<sup>16</sup> See the most recent calendar for exact dates. Dep't of Revenue, *Value Adjustment Board Calendar*, <http://dor.myflorida.com/dor/property/cofficials/pdf/pt902020.pdf> (last visited Mar. 11, 2015).

<sup>17</sup> See Florida Administrative Code (FAC) 12D-9.015; Dep't of Revenue, *Value Adjustment Board Forms and Calendar*, <http://dor.myflorida.com/dor/property/forms/index.html#11> (last visited Mar. 11, 2015) (listed as Form DR-486).

<sup>18</sup> The county clerk usually serves as the clerk of the value adjustment board. Section 194.015, F.S.

<sup>19</sup> A property record card contains relevant information used in computing the petitioner's current assessment.

<sup>20</sup> Section 194.032(2)(a), F.S.; see Chapter 2013-109, s. 8, Laws of Fla. (SB 556).

## Department of Revenue Oversight

The DOR supervises the assessment and valuation of property so that all property is placed on the tax rolls and valued according to its just valuation.<sup>21</sup> Additionally, the DOR prescribes and furnishes all forms as well as prescribes rules and regulations to be used by property appraisers, tax collectors, clerks of circuit court, and value adjustment boards in administering and collecting ad valorem taxes.<sup>22</sup>

Assessment rolls must be submitted to the DOR on or before July 1.<sup>23</sup> By definition, “complete submission of the rolls” includes, but is not limited to:

- Accurate tabular summaries of valuations as prescribed by DOR rule;
- An electronic copy of the real property assessment roll including for each parcel total value of improvements, land value, the recorded selling prices, other ownership transfer data required for an assessment roll, the value of any improvement made to the parcel in the 12 months preceding the valuation date, the type and amount of any exemption granted, and such other information as may be required by DOR rule;
- An accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value, as prescribed by DOR rule;
- An electronic copy of the tangible personal property assessment roll, including for each entry a unique account number and such other information as may be required by DOR rule; and
- An accurate tabular summary of per-acre land valuations used for each class of agricultural property in preparing the assessment roll, as prescribed by DOR rule.<sup>24</sup>

The DOR uses Form DR-493, promulgated through rule 12D-8.002(4), F.A.C., to track the adjustments made to fair market value.

Section 194.011, F.S., provides in part that the DOR is required to develop:

- Uniform procedures for hearings before the value adjustment board, and
- A policies and procedures manual for value adjustment boards, special magistrates, and property owners to use in proceedings before the value adjustment board.

In addition, s. 194.035(3), F.S., provides that the DOR shall provide and conduct training for special magistrates at least once each state fiscal year in at least five locations throughout the state. Such training emphasizes the DOR standard measures of value, including the guidelines for real and tangible personal property. A person who has three years of relevant experience and who has completed the training provided by the DOR may be appointed as a special magistrate. The training is open to the public.

---

<sup>21</sup> Section 195.002, F.S.

<sup>22</sup> Chapter 195, F.S.

<sup>23</sup> Section 193.1142, F.S.

<sup>24</sup> Section 192.001(18), F.S.

## **Review of Value Adjustment Boards by the Department of Revenue**

Section 194.036(1)(c), F.S., relating to appeals of decisions of the VAB provides that the property appraiser may appeal a decision to the circuit court. However, first, the property appraiser must notify the DOR that he or she believes that there exists a “consistent and continuous violation of the intent of the law or administrative rules by the value adjustment board in its decisions” and provide the DOR with certain supporting information. If the DOR finds upon investigation that a consistent and continuous violation of the intent of the law or administrative rules by the board has occurred, it informs the property appraiser, who may then bring suit in circuit court against the VAB for injunctive relief to prohibit continuation of the violation of the law or administrative rules and for a mandatory injunction to restore the tax roll to its just value in such amount as determined by judicial proceeding. Effected taxpayers have 60 days from the date of the final judicial decision to file an action to contest any altered or changed assessment.

## **Recommendations Concerning the VAB Process**

In a December 2010 report,<sup>25</sup> the Office of Program Policy Analysis and Government Accountability found that counties and other participants in the VAB process were likely incurring increased costs, and the time county boards take to complete the process varies, but has increased in recent years due to factors such as:

- Growing numbers of petitions,
- Recent changes in state law and administrative rules, and
- Involvement of property tax representatives.

The Office of Program Policy Analysis and Government Accountability recommended that “if the Legislature wishes to make additional changes to the value adjustment board process, it could consider options to (1) shorten the process; (2) address costs and other fiscal implications; and (3) increase accountability.”

In its March 2015 internal audit report,<sup>26</sup> the Miami-Dade County Public Schools Office of Management and Compliance Audits makes 11 recommendations concerning the VAB process. The audit explains that delays to the final certification of the county’s tax roll negatively and significantly affect the school district’s ability to fund its operations. The Miami-Dade audit notes that the number of days between the first and last hearing date by the VAB was 802 days in tax year 2009, 535 days in tax year 2010, 492 days in tax year 2011, and 519 days in tax year 2012. Having such a lag in reporting the final tax roll to DOR restricts the school district’s revenue, and may affect its ability to receive full funding in the appropriations bill in the year appropriated by the Florida Legislature. The audit found:

- Inconsistencies between rules and statute, particularly as it pertains to DOR rules on rescheduling hearings;
- Lack of compliance with statutes and rules, such as petitions presented by unlicensed agents without signed or written authorization from the taxpayer; and

---

<sup>25</sup> The Florida Legislature Office of Program Policy Analysis and Government Accountability, *Time and Costs Are Increasing for Counties to Complete the Value Adjustment Board Process*, Report No. 10-64 (Dec. 2010).

<sup>26</sup> Miami-Dade County Public Schools Office of Management and Compliance Audits, *Audit of the Miami-Dade County Value Adjustment Board (VAB) Appeals Process – Phase 1* (March 2015).

- Internal control weakness, with one example being no limitation placed on the incentive to overpay and collect interest at 12 percent annual percentage rate.

### **Taxpayer Bill of Rights**

The Florida Statutes set forth a general taxpayer bill of rights in s. 213.015, F.S., and a property tax specific taxpayer bill of rights in s. 192.0105, F.S. The Florida Taxpayer's Bill of Rights for property taxes and assessments was created to guarantee that the rights, privacy, and property of the taxpayers of this state are adequately safeguarded and protected during tax levy, assessment, collection, and enforcement processes administered under the revenue laws of this state. These rights are available only insofar as they are implemented in other parts of the Florida Statutes or rules of the DOR. Section 192.0105, F.S., sets forth the taxpayer rights along with cross references to where those rights are effectuated. The rights are categorized as follows: the right to know, the right to due process, the right to redress, and the right to confidentiality.

### **III. Effect of Proposed Changes:**

**Section 1** conforms provisions in s. 192.0105, F.S., the Taxpayer Bill of Rights, to changes made in Section 7 of the bill, specifying the types of agents that may represent a petitioner before a VAB.

**Section 2** amends s. 193.122, F.S., to provide a date certain that VABs must submit final assessment rolls, with attached certificates, to the property appraiser. The bill provides a date of "June 1 following the tax roll year" to do so.

**Section 3** amends s. 194.011, F.S., to provide an additional requirement for what constitutes a valid petition. The bill requires a petition to be signed by the taxpayer or be accompanied by the taxpayer's written authorization for representation. A new written authorization for representation is required yearly, as it is only valid for one tax year.

**Section 4** amends s. 194.014, F.S., to fix a new percentage rate for accrual of interest due to either unpaid amounts or for overpayments that lead to refunds. By fixing the interest rate to "an annual percentage rate equal to the prime rate as published in the Wall Street Journal on July 1 of the tax roll," instead of a flat 12 percent, payments on delinquent accounts, and refunds will become responsive to market changes.

**Section 5** amends s. 194.015, F.S., to allow district school boards and district county commissions to audit expenses related to the VAB process.

**Section 6** amends s. 194.032, F.S., to specify an ending date for the hearing process. The bill requires the board to hear all petitions, complaints, appeals, and disputes, and submit the certified assessment roll to the property appraiser by June 1, unless the board of county commissioners extends the assessment roll. Additionally, the property appraiser must notify the petitioner when the property record card is available online, and a petitioner may only reschedule a hearing one time, for good cause.

**Section 7** amends s. 194.034, F.S., to specify which agents may represent petitioners before the board, limiting representation to these professionals: a corporate representative of the taxpayer, an attorney, a licensed property appraiser, a licensed realtor, a certified public accountant, or a certified tax specialist retained by the taxpayer.

**Section 8** creates s. 194.038, F.S., which elaborates the process by which the DOR may conduct a review of VAB proceedings for certain counties. Upon receiving 10,000 or more petitions objecting to assessments under s. 194.011, F.S., in any one tax year, a county must notify DOR.<sup>27</sup> If DOR conducts a review, it has 9 months to do so from the time that it receives notification. The review would involve:

- A determination of whether the values derived by the board comply with s. 193.011, F.S., and professionally accepted appraisal practices. The county must submit a verbatim copy of proceedings.
- A statistical sampling of petitions that requested a change in the assessment for each classification of property set forth in s. 194.037(2), F.S.
- Adherence, by the DOR, to all standards that VABs are required to adhere.<sup>28</sup>
- Cooperation between the DOR and the VAB in conducting the review, such that each makes available all matters and records bearing on the review. The VAB must provide data requested by the DOR, including documentary evidence presented during the proceedings and written decisions rendered.

The DOR must publish results of its review online and notify relevant governmental entities. Publication on the DOR website would include the following for each parcel:

- Owner's name;
- Property address;
- Identification number of the property as used by the VAB clerk;
- Name of the special magistrate who heard the petition;
- Initial just value derived by the property appraiser; and
- Any change to just value made by the VAB.

Whereas, a property appraiser may currently bring suit in circuit court against the VAB for injunctive relief when DOR finds that a “consistent and continuous violation of the intent of the law or administrative rules by the board” has occurred,<sup>29</sup> the review process contemplated by this section of the bill would also provide a definition of a “continuous” violation. A VAB is in continuous violation of the intent of the law if DOR determines that less than 90 percent of the petitions randomly sampled comply with the criteria in s. 193.011, F.S., and professionally accepted appraisal practices.

The bill provides the DOR with rule-making authority to administer the reviews described in this section.

**Section 9** conforms provisions in s. 195.002, F.S., related to DOR's supervisory role, to include the “administrative review of value adjustment boards.”

<sup>27</sup> Based on petition count reports, only Miami-Dade and Broward have exceeded 10,000 petitions in the last three years.

<sup>28</sup> The VABs must follow requirements in Chapter 194, F.S., and Chapter 12D-9, F.A.C.

<sup>29</sup> Section 194.036(1)(c), F.S.



**Section 10** provides an effective date of July 1, 2015.

**IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues

The Florida Supreme Court has interpreted the separation of powers requirement found in Article II, section 3 of the Florida Constitution, as having two facets: first, that “no branch of government may encroach on another branch’s power,” and second, that no branch may delegate its constitutionally assigned powers to another branch.

The second of these prohibitions is known as the nondelegation doctrine. While the Legislature may transfer subordinate functions to executive branch agencies without violating the nondelegation doctrine, it may not transfer the power to enact a law or the right to exercise unrestricted discretion in applying the law. Furthermore, the Legislature may not delegate its authority “absent ascertainable minimal standards and guidelines.”

Section 8 of the bill affords DOR the discretion to initiate reviews, and also provides DOR a general grant of rulemaking power. It is unclear what will trigger DOR’s review of the VAB, or guidelines for how they should implement a rule regarding whether to begin the review process. Lines 258-259, simply state that: “the DOR may conduct a review of the value adjustment board proceedings.” It is unclear whether this bill language provides DOR a right to exercise unrestricted discretion in applying the law in violation of the nondelegation doctrine.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

By shortening the VAB process, addressing costs, and increasing accountability, the bill may allow tax collectors to distribute ad valorem taxes more quickly to counties, school districts, municipalities, and any special taxing districts.

**B. Private Sector Impact:**

By increasing accountability of the VAB process, the bill may make the VAB process more efficient and easier to navigate for petitioners and their authorized agents.

**C. Government Sector Impact:**

DOR has analyzed the bill and commented on the enhanced review process for counties receiving 10,000 or more petitions objecting to assessments in a single tax year.<sup>30</sup> Since the petition filing deadline generally occurs in late September, the DOR will likely receive these notifications in October, and must complete the review no later than 9 months after receiving the notification. Therefore, DOR will likely complete most reviews in July of the following year.

Based on petition count reports, only Miami-Dade and Broward have exceeded 10,000 petitions in the last three years. The total number of samples required for reviews of these counties are estimated by DOR to be approximately 1,078 for Broward and 1,749 for Miami-Dade.<sup>31</sup> There will be a fiscal impact for the DOR if they choose to initiate reviews, which they estimate as \$860,039 in fiscal year 2014-2015, and \$813,455, recurring.<sup>32</sup>

**VI. Technical Deficiencies:**

In limiting representation before the VAB in Section 7 of the bill, licensed professionals should be referred to by their definition in statute.

The term “property appraiser” is generally used in Florida to refer to the elected constitutional officer. A revision of “licensed property appraiser” on line 240 could instead read “licensed real estate appraiser.” Real estate appraiser licensure is found in s. 475.611(1)(h), F.S.

The term “realtor” means a member of the National Association of Realtors. The license they hold in Florida is “real estate broker.” A revision of “licensed realtor” on line 240 could instead read “licensed real estate broker” which is defined in s. 475.01(1)(a), F.S.

The term “licensed attorney” is defined in ch. 454, F.S.

The term “certified public accountant” is defined in s. 473.302(4), F.S.

The bill also uses the term “certified tax specialist” on line 241. Florida Statutes do not include a designation or definition of “certified tax specialist.”

For clarification, on page 10, line 256, “county” should be changed to “value adjustment board.”

<sup>30</sup> DOR, *Analysis of SB 972*, at 8 (Mar. 2015).

<sup>31</sup> *Id.*

<sup>32</sup> DOR, *Fiscal Impact Analysis of SB 972* (Mar. 13, 2015).

**VII. Related Issues:**

The bill creates s. 194.032(4), F.S., which appears to require counties that certify the tax roll by November 1 to certify the tax roll by June 1. The date of June 1 appears to refer to June 1 of the next year, which is seven months after these rolls are currently being certified for collection. As drafted, the new language in s. 194.032(4), F.S., does not support the language being added to s. 193.122, F.S., in lines 79-81 of this bill.

Lines 150 and 156 of this bill directly refer to the Wall Street Journal. This language will be obsolete if at any time the Wall Street Journal ceases operations or simply changes its name. A more generic reference would address this issue.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 192.0105, 193.122, 194.011, 194.014, 194.015, 194.032, 194.034, and 195.002.

This bill creates section 194.038 of the Florida Statutes.

**IX. Additional Information:**

A. **Committee Substitute – Statement of Changes:**  
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. **Amendments:**

None.