

CONFERENCE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 233

AN ACT

To repeal sections 67.797, 67.1003, 100.050, and 100.059, RSMo, and to enact in lieu thereof seven new sections relating to local taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI, AS FOLLOWS:

Section A. Sections 67.797, 67.1003, 100.050, and 100.059, RSMo, are repealed and seven new sections enacted in lieu thereof, to be known as sections 67.113, 67.797, 67.997, 67.1003, 82.875, 100.050, and 100.059, to read as follows:

67.113. 1. This section shall be known and may be cited as "The Children's Services Protection Act".

2. Any city or county which has levied the sales tax under section 67.1775 to provide services for children in need shall reimburse the community children's services fund in an amount equal to the portion of revenue from the tax that is used for or diverted to any redevelopment plan or project approved or adopted after August 28, 2007, in any tax increment financing district in any county in this state.

67.797. 1. When a regional recreational district is organized in only one county, the executive, as that term is defined in subdivision (4) of section 67.750, with the advice and consent of the governing body of the county shall appoint a board of directors for the district consisting of seven persons, chosen

1 from the residents of the district. Where the district is in
2 more than one county, the executives, as defined in subdivision
3 (4) of section 67.750, of the counties in the district [shall],
4 with the advice and consent of the governing bodies of each
5 county shall, as nearly as practicable, evenly appoint such
6 members and allocate staggered terms pursuant to subsection 2 of
7 this section, with the county having the largest area within the
8 district appointing a greater number of directors if the
9 directors cannot be appointed evenly. No member of the governing
10 body of the county or official of any municipal government
11 located within the district shall be a member of the board and no
12 director shall receive compensation for performance of duties as
13 a director. Members of the board of directors shall be citizens
14 of the United States and they shall reside within the district.
15 No board member shall be interested directly or indirectly in any
16 contract entered into pursuant to sections 67.792 to 67.799.

17 2. The directors appointed to the regional recreation
18 district shall hold office for three-year terms, except that of
19 the members first appointed, two shall hold office for one year,
20 two shall hold office for two years and three shall hold office
21 for three years. The executives of the counties within the
22 regional recreational district shall meet to determine and
23 implement a fair allocation of the staggered terms among the
24 counties, provided that counties eligible to appoint more than
25 one board member may not appoint board members with identical
26 initial terms until each of a one-year, two-year and three-year
27 initial term has been applied to such county. On the expiration
28 of such initial terms of appointment and on the expiration of any

1 subsequent term, the resulting vacancies shall be filled by the
2 executives of the respective counties, with the advice and
3 consent of the respective governing bodies. All vacancies on the
4 board shall be filled in the same manner for the duration of the
5 term being filled. Board members shall serve until their
6 successors are named and such successors have commenced their
7 terms as board members. Board members shall be eligible for
8 reappointment. Upon the petition of the county executive of the
9 county from which the board member received his or her
10 appointment, the governing body of the county may remove any
11 board member for misconduct or neglect of duties.

12 3. Notwithstanding any other provision of sections 67.750
13 to 67.799, to the contrary, after August 28, 2004, in any
14 district located in whole or in part in any county of the first
15 classification with more than one hundred eighty-four thousand
16 but less than one hundred eighty-eight thousand inhabitants, upon
17 the expiration of such initial terms of appointment and on the
18 expiration of any subsequent term, the resulting vacancies shall
19 be filled by election at the next regularly scheduled election
20 date throughout the district. In the event that a vacancy exists
21 before the expiration of a term, the governing body of the county
22 shall appoint a member for the remainder of the unexpired term.
23 Board members shall be elected for terms of three years. Such
24 elections shall be held according to this section and the
25 applicable laws of this state. If no person files as a candidate
26 for election to the vacant office within the applicable deadline
27 for filing as a candidate, then the governing body of any such
28 county shall appoint a person to be a member of the board for a

1 term of three years. Any appointed board members shall be
2 eligible to run for office.

3 4. Directors shall immediately after their appointment meet
4 and organize by the election of one of their number president,
5 and by the election of such other officers as they may deem
6 necessary. The directors shall make and adopt such bylaws, rules
7 and regulations for their guidance and for the government of the
8 parks, neighborhood trails and recreational grounds and
9 facilities as may be expedient, not inconsistent with sections
10 67.792 to 67.799. They shall have the exclusive control of the
11 expenditures of all money collected to the credit of the regional
12 recreational fund and of the supervision, improvement, care and
13 custody of public parks, neighborhood trails, recreational
14 facilities and grounds owned, maintained or managed by the
15 district. All moneys received for such purposes shall be
16 deposited in the treasury of the county containing the largest
17 portion of the district to the credit of the regional
18 recreational fund and shall be kept separate and apart from the
19 other moneys of such county. Such board shall have power to
20 purchase or otherwise secure ground to be used for such parks,
21 neighborhood trails, recreational grounds and facilities, shall
22 have power to appoint suitable persons to maintain such parks,
23 neighborhood trails and recreational facilities and administer
24 recreational programs and fix their compensation, and shall have
25 power to remove such appointees.

26 5. The board of directors may issue debt for the district
27 pursuant to section 67.798.

28 6. If a county, or a portion of a county, not previously

1 part of any district, shall enter a district, the executives of
2 the new member county and any previous member counties shall
3 promptly meet to apportion the board seats among the counties
4 participating in the enlarged district. All purchases in excess
5 of ten thousand dollars used in the construction or maintenance
6 of any public park, neighborhood trail or recreational facility
7 in the regional recreation district shall be made pursuant to the
8 lowest and best bid standard as provided in section 34.040, RSMo,
9 or pursuant to the lowest and best proposal standard as provided
10 in section 34.042, RSMo. The board of the district shall have
11 the same discretion, powers and duties as the commissioner of
12 administration has in sections 34.040 and 34.042, RSMo.

13 7. Notwithstanding any other provisions in this section to
14 the contrary, when a regional recreational district is organized
15 in only one county on land owned solely by the county, the
16 governing body of the county shall have exclusive control of the
17 expenditures of all moneys collected to the credit of the
18 regional recreational fund, and of the supervision, improvement,
19 care, and custody of public parks, neighborhood trails,
20 recreational facilities, and grounds owned, maintained, or
21 managed by the county within the district.

22 67.997. 1. The governing body of any county of the third
23 classification without a township form of government and with
24 more than eighteen thousand one hundred but fewer than eighteen
25 thousand two hundred inhabitants may impose, by order or
26 ordinance, a sales tax on all retail sales made within the county
27 which are subject to sales tax under chapter 144, RSMo. The tax
28 authorized in this section shall not exceed one-fourth of one

1 percent, and shall be imposed solely for the purpose of funding
2 senior services and youth programs provided by the county. One-
3 half of all revenue collected under this section, less one-half
4 the cost of collection, shall be used solely to fund any service
5 or activity deemed necessary by the senior service tax commission
6 established in this section, and one-half of all revenue
7 collected under this section, less one-half the cost of
8 collection, shall be used solely to fund all youth programs
9 administered by an existing county community task force. The tax
10 authorized in this section shall be in addition to all other
11 sales taxes imposed by law, and shall be stated separately from
12 all other charges and taxes. The order or ordinance shall not
13 become effective unless the governing body of the county submits
14 to the voters residing within the county at a state general,
15 primary, or special election a proposal to authorize the
16 governing body of the county to impose a tax under this section.

17 2. The ballot of submission for the tax authorized in this
18 section shall be in substantially the following form:

19 Shall (insert the name of the county) impose a
20 sales tax at a rate of (insert rate of percent) percent,
21 with half of the revenue from the tax to be used solely to fund
22 senior services provided by the county and half of the revenue
23 from the tax to be used solely to fund youth programs provided by
24 the county?

25 YES NO

26 If you are in favor of the question, place an "X" in the box
27 opposite "YES". If you are opposed to the question, place an "X"
28 in the box opposite "NO".

1 If a majority of the votes cast on the question by the qualified
2 voters voting thereon are in favor of the question, then the tax
3 shall become effective on the first day of the second calendar
4 quarter immediately following the approval of the tax or
5 notification to the department of revenue if such tax will be
6 administered by the department of revenue. If a majority of the
7 votes cast on the question by the qualified voters voting thereon
8 are opposed to the question, then the tax shall not become
9 effective unless and until the question is resubmitted under this
10 section to the qualified voters and such question is approved by
11 a majority of the qualified voters voting on the question.

12 3. On or after the effective date of any tax authorized
13 under this section, the county which imposed the tax shall enter
14 into an agreement with the director of the department of revenue
15 for the purpose of collecting the tax authorized in this section.
16 On or after the effective date of the tax the director of revenue
17 shall be responsible for the administration, collection,
18 enforcement, and operation of the tax, and sections 32.085 and
19 32.087, RSMo, shall apply. All revenue collected under this
20 section by the director of the department of revenue on behalf of
21 any county, except for one percent for the cost of collection
22 which shall be deposited in the state's general revenue fund,
23 shall be deposited in a special trust fund, which is hereby
24 created and shall be known as the "Senior Services and Youth
25 Programs Sales Tax Trust Fund", and shall be used solely for the
26 designated purposes. Moneys in the fund shall not be deemed to
27 be state funds, and shall not be commingled with any funds of the
28 state. The director may make refunds from the amounts in the

1 trust fund and credited to the county for erroneous payments and
2 overpayments made, and may redeem dishonored checks and drafts
3 deposited to the credit of such county. Any funds in the special
4 trust fund which are not needed for current expenditures shall be
5 invested in the same manner as other funds are invested. Any
6 interest and moneys earned on such investments shall be credited
7 to the fund.

8 4. In order to permit sellers required to collect and
9 report the sales tax to collect the amount required to be
10 reported and remitted, but not to change the requirements of
11 reporting or remitting the tax, or to serve as a levy of the tax,
12 and in order to avoid fractions of pennies, the governing body of
13 the county may authorize the use of a bracket system similar to
14 that authorized in section 144.285, RSMo, and notwithstanding the
15 provisions of that section, this new bracket system shall be used
16 where this tax is imposed and shall apply to all taxable
17 transactions. Beginning with the effective date of the tax,
18 every retailer in the county shall add the sales tax to the sale
19 price, and this tax shall be a debt of the purchaser to the
20 retailer until paid, and shall be recoverable at law in the same
21 manner as the purchase price. For purposes of this section, all
22 retail sales shall be deemed to be consummated at the place of
23 business of the retailer.

24 5. All applicable provisions in sections 144.010 to
25 144.525, RSMo, governing the state sales tax, and section 32.057,
26 RSMo, the uniform confidentiality provision, shall apply to the
27 collection of the tax, and all exemptions granted to agencies of
28 government, organizations, and persons under sections 144.010 to

1 144.525, RSMo, are hereby made applicable to the imposition and
2 collection of the tax. The same sales tax permit, exemption
3 certificate, and retail certificate required by sections 144.010
4 to 144.525, RSMo, for the administration and collection of the
5 state sales tax shall satisfy the requirements of this section,
6 and no additional permit or exemption certificate or retail
7 certificate shall be required; except that, the director of
8 revenue may prescribe a form of exemption certificate for an
9 exemption from the tax. All discounts allowed the retailer under
10 the state sales tax for the collection of and for payment of
11 taxes are hereby allowed and made applicable to the tax. The
12 penalties for violations provided in section 32.057, RSMo, and
13 sections 144.010 to 144.525, RSMo, are hereby made applicable to
14 violations of this section. If any person is delinquent in the
15 payment of the amount required to be paid under this section, or
16 in the event a determination has been made against the person for
17 taxes and penalty under this section, the limitation for bringing
18 suit for the collection of the delinquent tax and penalty shall
19 be the same as that provided in sections 144.010 to 144.525,
20 RSMo.

21 6. The governing body of any county that has adopted the
22 sales tax authorized in this section may submit the question of
23 repeal of the tax to the voters on any date available for
24 elections for the county. The ballot of submission shall be in
25 substantially the following form:

26 Shall (insert the name of the county) repeal the
27 sales tax imposed at a rate of (insert rate of percent)
28 percent for the purpose of funding senior services and youth

1 the sales tax authorized in this section shall remain effective
2 until the question is resubmitted under this section to the
3 qualified voters and the repeal is approved by a majority of the
4 qualified voters voting on the question.

5 8. If the tax is repealed or terminated by any means, all
6 funds remaining in the special trust fund shall continue to be
7 used solely for the designated purposes, and the county shall
8 notify the director of the department of revenue of the action at
9 least thirty days before the effective date of the repeal and the
10 director may order retention in the trust fund, for a period of
11 one year, of two percent of the amount collected after receipt of
12 such notice to cover possible refunds or overpayment of the tax
13 and to redeem dishonored checks and drafts deposited to the
14 credit of such accounts. After one year has elapsed after the
15 effective date of abolition of the tax in such county, the
16 director shall remit the balance in the account to the county and
17 close the account of that county. The director shall notify each
18 county of each instance of any amount refunded or any check
19 redeemed from receipts due the county.

20 9. Each county imposing the tax authorized in this section
21 shall establish a senior services tax commission to administer
22 the portion of the sales tax revenue dedicated to providing
23 senior services. Such commission shall consist of seven members
24 appointed by the county commission. The county commission shall
25 determine the qualifications, terms of office, compensation,
26 powers, duties, restrictions, procedures, and all other necessary
27 functions of the commission.

28 67.1003. 1. The governing body of any city or county,

1 other than a city or county already imposing a tax on the charges
2 for all sleeping rooms paid by the transient guests of hotels and
3 motels situated in such city or county or a portion thereof
4 pursuant to any other law of this state, having more than three
5 hundred fifty hotel and motel rooms inside such city or county
6 **[or];** (1) or a county of the third classification with a
7 population of more than seven thousand but less than seven
8 thousand four hundred inhabitants; (2) or a third class city with
9 a population of greater than ten thousand but less than eleven
10 thousand located in a county of the third classification with a
11 township form of government with a population of more than thirty
12 thousand; (3) or a county of the third classification with a
13 township form of government with a population of more than twenty
14 thousand but less than twenty-one thousand; (4) or any third
15 class city with a population of more than eleven thousand but
16 less than thirteen thousand which is located in a county of the
17 third classification with a population of more than twenty-three
18 thousand but less than twenty-six thousand; (5) or any city of
19 the third classification with more than ten thousand five hundred
20 but fewer than ten thousand six hundred inhabitants; (6) or any
21 city of the third classification with more than twenty-six
22 thousand three hundred but fewer than twenty-six thousand seven
23 hundred inhabitants may impose a tax on the charges for all
24 sleeping rooms paid by the transient guests of hotels or motels
25 situated in the city or county or a portion thereof, which shall
26 be not more than five percent per occupied room per night, except
27 that such tax shall not become effective unless the governing
28 body of the city or county submits to the voters of the city or

1 county at a state general or primary election a proposal to
2 authorize the governing body of the city or county to impose a
3 tax pursuant to this section. The tax authorized by this section
4 shall be in addition to the charge for the sleeping room and
5 shall be in addition to any and all taxes imposed by law and the
6 proceeds of such tax shall be used by the city or county solely
7 for the promotion of tourism. Such tax shall be stated
8 separately from all other charges and taxes.

9 2. Notwithstanding any other provision of law to the
10 contrary, the tax authorized in this section shall not be imposed
11 in any city or county already imposing such tax pursuant to any
12 other law of this state, except that cities of the third class
13 having more than two thousand five hundred hotel and motel rooms,
14 and located in a county of the first classification in which and
15 where another tax on the charges for all sleeping rooms paid by
16 the transient guests of hotels and motels situated in such county
17 is imposed, may impose the tax authorized by this section of not
18 more than one-half of one percent per occupied room per night.

19 3. The ballot of submission for the tax authorized in this
20 section shall be in substantially the following form:

21 Shall (insert the name of the city or county) impose a tax
22 on the charges for all sleeping rooms paid by the transient
23 guests of hotels and motels situated in (name of city or county)
24 at a rate of (insert rate of percent) percent for the sole
25 purpose of promoting tourism?

26 YES NO

27 4. As used in this section, "transient guests" means a
28 person or persons who occupy a room or rooms in a hotel or motel

1 for thirty-one days or less during any calendar quarter.

2 82.875. 1. The governing body of any home rule city with
3 more than one hundred thirteen thousand two hundred but fewer
4 than one hundred thirteen thousand three hundred inhabitants may
5 impose, by order or ordinance, a sales tax on all retail sales
6 made within the city which are subject to sales tax under chapter
7 144, RSMo. The tax authorized in this section shall not exceed
8 one percent of the gross receipts of such retail sales, may be
9 imposed in increments of one-eighth of one percent, and shall be
10 imposed solely for the purpose of funding police services
11 provided by the police department of the city. The tax
12 authorized in this section shall be in addition to all other
13 sales taxes imposed by law, and shall be stated separately from
14 all other charges and taxes.

15 2. No such order or ordinance adopted under this section
16 shall become effective unless the governing body of the city
17 submits to the voters residing within the city at a state
18 general, primary, or special election a proposal to authorize the
19 governing body of the city to impose a tax under this section.
20 If a majority of the votes cast on the question by the qualified
21 voters voting thereon are in favor of the question, then the tax
22 shall become effective on the first day of the second calendar
23 quarter after the director of revenue receives notification of
24 adoption of the local sales tax. If a majority of the votes cast
25 on the question by the qualified voters voting thereon are
26 opposed to the question, then the tax shall not become effective
27 unless and until the question is resubmitted under this section
28 to the qualified voters and such question is approved by a

1 majority of the qualified voters voting on the question.

2 3. All revenue collected under this section by the director
3 of the department of revenue on behalf of any city, except for
4 one percent for the cost of collection which shall be deposited
5 in the state's general revenue fund, shall be deposited in a
6 special trust fund, which is hereby created and shall be known as
7 the "City Police Services Sales Tax Fund", and shall be used
8 solely for the designated purposes. Moneys in the fund shall not
9 be deemed to be state funds, and shall not be commingled with any
10 funds of the state. The director may make refunds from the
11 amounts in the trust fund and credited to the city for erroneous
12 payments and overpayments made, and may redeem dishonored checks
13 and drafts deposited to the credit of such city. Any funds in
14 the special trust fund which are not needed for current
15 expenditures shall be invested in the same manner as other funds
16 are invested. Any interest and moneys earned on such investments
17 shall be credited to the fund.

18 4. The governing body of any city that has adopted the
19 sales tax authorized in this section may submit the question of
20 repeal of the tax to the voters on any date available for
21 elections for the city. If a majority of the votes cast on the
22 question by the qualified voters voting thereon are in favor of
23 the repeal, that repeal shall become effective on December
24 thirty-first of the calendar year in which such repeal was
25 approved. If a majority of the votes cast on the question by the
26 qualified voters voting thereon are opposed to the repeal, then
27 the sales tax authorized in this section shall remain effective
28 until the question is resubmitted under this section to the

1 qualified voters and the repeal is approved by a majority of the
2 qualified voters voting on the question.

3 5. Whenever the governing body of any city that has adopted
4 the sales tax authorized in this section receives a petition,
5 signed by a number of registered voters of the city equal to at
6 least two percent of the number of registered voters of the city
7 voting in the last gubernatorial election, calling for an
8 election to repeal the sales tax imposed under this section, the
9 governing body shall submit to the voters of the city a proposal
10 to repeal the tax. If a majority of the votes cast on the
11 question by the qualified voters voting thereon are in favor of
12 the repeal, the repeal shall become effective on December thirty-
13 first of the calendar year in which such repeal was approved. If
14 a majority of the votes cast on the question by the qualified
15 voters voting thereon are opposed to the repeal, then the sales
16 tax authorized in this section shall remain effective until the
17 question is resubmitted under this section to the qualified
18 voters and the repeal is approved by a majority of the qualified
19 voters voting on the question.

20 6. If the tax is repealed or terminated by any means, all
21 funds remaining in the special trust fund shall continue to be
22 used solely for the designated purposes, and the city shall
23 notify the director of the department of revenue of the action at
24 least ninety days before the effective date of the repeal and the
25 director may order retention in the trust fund, for a period of
26 one year, of two percent of the amount collected after receipt of
27 such notice to cover possible refunds or overpayment of the tax
28 and to redeem dishonored checks and drafts deposited to the

1 credit of such accounts. After one year has elapsed after the
2 effective date of abolition of the tax in such city, the director
3 shall remit the balance in the account to the city and close the
4 account of that city. The director shall notify each city of
5 each instance of any amount refunded or any check redeemed from
6 receipts due the city.

7 100.050. 1. Any municipality proposing to carry out a
8 project for industrial development shall first, by majority vote
9 of the governing body of the municipality, approve the plan for
10 the project. The plan shall include the following information
11 pertaining to the proposed project:

12 (1) A description of the project;

13 (2) An estimate of the cost of the project;

14 (3) A statement of the source of funds to be expended for
15 the project;

16 (4) A statement of the terms upon which the facilities to
17 be provided by the project are to be leased or otherwise disposed
18 of by the municipality; and

19 (5) Such other information necessary to meet the
20 requirements of sections 100.010 to 100.200.

21 2. If the plan for the project is approved after August 28,
22 2003, and the project plan involves issuance of revenue bonds or
23 involves conveyance of a fee interest in property to a
24 municipality, the project plan shall additionally include the
25 following information:

26 (1) A statement identifying each school district, junior
27 college district, county, or city affected by such project except
28 property assessed by the state tax commission pursuant to

1 chapters 151 and 153, RSMo;

2 (2) The most recent equalized assessed valuation of the
3 real property and personal property included in the project, and
4 an estimate as to the equalized assessed valuation of real
5 property and personal property included in the project after
6 development;

7 (3) An analysis of the costs and benefits of the project on
8 each school district, junior college district, county, or city;
9 and

10 (4) Identification of any payments in lieu of taxes
11 expected to be made by any lessee of the project, and the
12 disposition of any such payments by the municipality.

13 3. If the plan for the project is approved after August 28,
14 2003, any payments in lieu of taxes expected to be made by any
15 lessee of the project shall be applied in accordance with this
16 section. The lessee may reimburse the municipality for its
17 actual costs of issuing the bonds and administering the plan. All
18 amounts paid in excess of such actual costs shall, immediately
19 upon receipt thereof, be disbursed by the municipality's
20 treasurer or other financial officer to each school district,
21 junior college district, county, or city in proportion to the
22 current ad valorem tax levy of each school district, junior
23 college district, county, or city; however, in any county of the
24 first classification with more than ninety-three thousand eight
25 hundred but fewer than ninety-three thousand nine hundred
26 inhabitants, or any county of the first classification with more
27 than one hundred thirty-five thousand four hundred but fewer than
28 one hundred thirty-five thousand five hundred inhabitants, if the

1 plan for the project is approved after May 15, 2005, such amounts
2 shall be disbursed by the municipality's treasurer or other
3 financial officer to each affected taxing entity in proportion to
4 the current ad valorem tax levy of each affected taxing entity.

5 100.059. 1. The governing body of any municipality
6 proposing a project for industrial development which involves
7 issuance of revenue bonds or involves conveyance of a fee
8 interest in property to a municipality shall, not less than
9 twenty days before approving the plan for a project as required
10 by section 100.050, provide notice of the proposed project to the
11 county in which the municipality is located and any school
12 district that is a school district, junior college district,
13 county, or city; however, in any county of the first
14 classification with more than ninety-three thousand eight hundred
15 but fewer than ninety-three thousand nine hundred inhabitants, or
16 any county of the first classification with more than one hundred
17 thirty-five thousand four hundred but fewer than one hundred
18 thirty-five thousand five hundred inhabitants, if the plan for
19 the project is approved after May 15, 2005, such notice shall be
20 provided to all affected taxing entities in the county. Such
21 notice shall include the information required in section 100.050,
22 shall state the date on which the governing body of the
23 municipality will first consider approval of the plan, and shall
24 invite such school districts, junior college districts, counties,
25 or cities to submit comments to the governing body and the
26 comments shall be fairly and duly considered.

27 2. Notwithstanding any other provisions of this section to
28 the contrary, for purposes of determining the limitation on

1 indebtedness of local government pursuant to section 26(b),
2 article VI, Constitution of Missouri, the current equalized
3 assessed value of the property in an area selected for
4 redevelopment attributable to the increase above the total
5 initial equalized assessed valuation shall be included in the
6 value of taxable tangible property as shown on the last completed
7 assessment for state or county purposes.

8 3. The county assessor shall include the current assessed
9 value of all property within the school district, junior college
10 district, county, or city in the aggregate valuation of assessed
11 property entered upon the assessor's book and verified pursuant
12 to section 137.245, RSMo, and such value shall be utilized for
13 the purpose of the debt limitation on local government pursuant
14 to section 26(b), article VI, Constitution of Missouri.

15 4. This section is applicable only if the plan for the
16 project is approved after August 28, 2003.

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23 _____
24 Jason Crowell
