

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1837H.011
Bill No.: HB 849
Subject: Tax Incentives; Tax Credits; Taxation and Revenue - Income; Economic
Development; Economic Development, Department of
Type: Original
Date: February 8, 2021

Bill Summary: Establishes the Capitol Complex Tax Credit Act.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
General Revenue	Up to (\$10,000,000)	Up to (\$10,000,000)	Up to (\$10,000,000)
Total Estimated Net Effect on General Revenue	Up to (\$10,000,000)	Up to (\$10,000,000)	Up to (\$10,000,000)

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Capitol Complex Fund	Up to \$21,200,000	Up to \$21,200,000	Up to \$21,200,000
Total Estimated Net Effect on <u>Other</u> State Funds	Up to \$21,200,000	Up to \$21,200,000	Up to \$21,200,000

Numbers within parentheses: () indicate costs or losses.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Capitol Complex Fund – DED	0 or 1 FTE	0 or 1 FTE	0 or 1 FTE
Total Estimated Net Effect on FTE	0 or 1 FTE	0 or 1 FTE	0 or 1 FTE

Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2022	FY 2023	FY 2024
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Section 620.3200 – Historic Preservation Tax Credit Fee (1%)

Officials from the **Missouri Department of Revenue (DOR)** state this section would allow the Missouri Department of Economic Development to charge a fee to the recipient of any tax credits issued by the Missouri Department of Economic Development under the provisions of Chapter 253 (Historic Preservation Tax Credit) in an amount not to exceed one percent (1%) of the amount of tax credits issued. DOR notes this fee shall be payable to the Missouri Development Finance Board for the benefit of the Capitol Complex Fund. The Historic Preservation cap was changed on July 1, 2018, to \$90 million for all credits and an additional \$30 million for certain specific projects. DOR will show revenue to the Capitol Complex Fund in the amount of Up to \$1,200,000 $[(\$90,000,000 + \$30,000,000) \times 1\%]$ starting in Fiscal Year 2022.

Officials from the **Office of Administration – Budget & Planning Division (B&P)** state the fees collected from issued Historic Preservation Tax Credits will impact the calculation under Article X, Section 18(e). Based on the three year average issuance(s) of the Historic Preservation Tax Credit, which totals \$80,571,560, the fees collected could be around \$805,716 per year.

Oversight notes this proposed legislation states that the Missouri Department of Economic Development may charge a fee to the recipient of any tax credits issued under Chapter 253 (Historic Preservation Tax Credits) that shall not exceed one percent (1%) of the amount of tax credit(s) issued. The fee(s) collected shall be payable to the Missouri Development Finance Board for the benefit of the Capitol Complex Fund, created under Section 620.3210.

Oversight notes, according to the Tax Credit Analysis submitted to Oversight by the Missouri Department of Economic Development, regarding the Historic Preservation Tax Credit Program, the program had the following activity as it is currently administered:

Historic Preservation Tax Credit Program	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021 (Year to Date)	Fiscal Year 2022 (Budget Year)
Certificates Issued (#)	112	221	179	38	280
Projects/Participants	78	147	141	29	200
Amount Authorized	\$151,542,288	\$149,232,243	\$134,740,008	\$48,643,482	\$136,500,000
Amount Issued	\$37,275,810	\$95,790,455	\$108,648,414	\$48,614,908	\$140,000,000
Amount Redeemed	\$56,483,070	\$56,566,148	\$88,487,136	-	\$67,000,000

Oversight notes the Missouri Department of Economic Development assumes \$140,000,000 will be issued in Fiscal Year 2022. A fee collected at one percent (1%) suggests the total fee(s) collected during the fiscal year would total \$1,400,000.

Oversight notes, prior to Fiscal Year 2019, for each fiscal year beginning on or after July 1, 2010, the cap for this tax credit program was one hundred forty million dollars (\$140,000,000)

Oversight further notes, though, that [SB 590 – 2018](#), modified the cap for this tax credit program so that the cap shall not exceed ninety million dollars (\$90,000,000), increased by any amount of tax credits for which approval has been rescinded under provisions of Section 253.559. In addition, an additional thirty million dollars (\$30,000,000) may be authorized provided such additional authorization(s) are solely for projects located in a qualified census tract. Oversight assumes, then, under current law, the cap for the tax credit program is \$120,000,000 (\$90,000,000 + \$30,000,000).

Oversight notes, per the most recent Tax Credit Analysis submitted, the Missouri Department of Economic Development has not issued more than \$120,000,000 (current cap) in any of the fiscal years reported.

Therefore, Oversight assumes the **maximum** amount that would be issued for this tax credit program in any given year totals \$120,000,000. A fee collected at one percent (1%) suggests the total fee(s) collected in any given year would total \$1,200,000.

For purposes of this fiscal note, Oversight will report a revenue gain to the Capitol Complex Fund equal to \$1,200,000 as a result of the fee(s) collected under this section.

Section 620.3210 – Capitol Complex Tax Credit Act

Officials from the **B&P** state this proposed legislation creates a tax credit for individuals or entities that make eligible monetary or artifact donations to the Capitol Complex Fund, beginning January 1, 2021.

Taxpayers may claim a tax credit for an amount up to 50% of their eligible monetary donation or for an amount up to 30% of their eligible artifact donation. The credit for monetary donations is refundable or can be carried forward to any of the four (4) subsequent taxable years. The credit for eligible artifact donations has a four (4) year carry-forward provision.

Issuances of these tax credits are capped at \$10,000,000 annually. These tax credits may offset Tax Year 2021 tax liabilities; therefore, reducing General Revenue (GR) and Total State Revenue (TSR) by an amount up to \$10,000,000 annually beginning in Fiscal Year 2022.

This proposed legislation creates the Capitol Complex Fund that will be used for maintenance, renovations, and rehabilitation of the Capitol Complex, administered by the Missouri Development Finance Board. Revenues for this fund will consist of a one percent (1%) fee

collected by the Missouri Department of Economic Development on all issued Historic Preservation Tax Credits, as well as other monetary donations. Since this fund will be a Missouri Development Finance Board Fund, outside of the State Treasury, it will have no impact on TSR.

In response to similar legislation (SCS for SB 36 – 2021) officials from the **Missouri Department of Economic Development (DED)** stated this section creates the Capitol Complex Tax Credit Act. Beginning January 1, 2021, donor gates a tax credit equal to fifty percent (50%) for monetary donations and thirty percent (30%) for artifact donations. This proposed legislation places a cap of \$10 million on tax credit authorizations per year.

DED anticipates the need to hire one (1) FTE Economic Development Incentive Specialist III (\$50,661 annually) to administer the tax credit program created.

Oversight assumes DED can absorb the additional duties and responsibilities of the tax credit program created without adding additional FTE; however, due to the uncertainty of how many tax credits will actually be issued under this proposed legislation, Oversight will range DED's cost from \$0 (FTE can be absorbed) to the estimate(s) provided by DED for one (1) Economic Development Incentive Specialist III (FTE is not absorbed) to the Capitol Complex Fund. Oversight notes this proposed legislation allows administrative costs to be paid out of the Capitol Complex Fund. Therefore, Oversight assumes GR would not be impacted by adding DED's FTE. Oversight notes, however, this proposed legislation would not require in-state or out-of-state travel for DED. Therefore, Oversight has adjusted the expenses reported by DED to remove the in-state and out-of-state travel expenses reported.

Officials from the **DOR** state this proposed legislation creates the Capitol Complex Tax Credit Act. For all taxable years beginning on or after January 1, 2021, the act authorizes a tax credit against the taxes otherwise due under Chapter 143 and 148, except for Sections 143.191 to 143.265, for all monetary and artifact donations.

The tax credit for monetary donations shall not exceed fifty percent (50%) of the eligible donation, is refundable, and may be carried forward up to four (4) taxable years.

The tax credit for artifact donations shall not exceed thirty percent (30%) of the eligible donation, is **not** refundable, but may be carried forward up to four (4) taxable years.

No more than \$10 million dollars in tax credits shall be authorized in any given calendar year.

This proposed legislation establishes the Capitol Complex Fund which is authorized to receive any eligible monetary donation as provided in the section and revenues derived from fees imposed in Section 620.3200. The Capitol Complex Fund shall be separated into two accounts: a rehabilitation and renovation account and a maintenance account. The distribution of the funds shall be 90% to the rehabilitation and renovation account and 7.5% to the maintenance account. The remaining 2.5% may be used for soliciting donations to the fund, advertising and promoting the fund, and administrative costs of the fund.

DOR estimates this proposed legislation will cause a negative impact to GR by an amount up to \$10 million annually starting in Fiscal Year 2022.

DOR states there are two credits mentioned in the proposed legislation. Since one is refundable and one is not, it would appear that these would have to be treated as two credits on the Missouri tax return.

DOR anticipates the need for one (1) FTE Associate Customer Service Representative (\$24,360 annual salary/FTE) for every 6,000 tax credits redeemed, one (1) FTE Associate Customer Service Representative for every 4,000 tax credit transfers with CISCO phones and licenses, and one (1) FTE Associate Customer Service Representative for every 7,600 errors/correspondence generated.

Oversight notes, in response to similar legislation ([SB 586 – 2020](#)), DOR stated the proposed legislation would result in an unknown increase in tax credit redemptions and errors/correspondence generated. DOR stated that if the increase in the number of tax credit redemptions and/or errors/correspondence is significant, DOR will request FTE through the appropriation process.

For purposes of this fiscal note, Oversight assumes DOR can absorb the responsibilities of the tax credit(s) created and will not report a fiscal impact for additional FTE to DOR.

Officials from the **Office of Administration (OA)** state this proposed legislation would create the Capitol Complex Fund to be used for maintenance, renovation, and rehabilitation of the Capitol Complex. The proposed legislation provides that the Commissioner of Administration would determine what projects are performed with the money from the fund and how projects will be carried out.

The Office of Administration – Facilities Management, Design & Construction (OA-FMDC) assume this proposed legislation could result in OA-FMDC being responsible for additional projects to the Capitol Complex. Without information about the amount of donations that would be received and the nature of the projects that would be performed with money from the Capitol Complex Fund, OA-FMDC is unable to know the exact impact of this proposed legislation.

An increase in the number of projects as a result of this proposed legislation would result in an increased workload for OA-FMDC staff and could require additional FTE, depending upon the size and number of projects. If the projects are small, OA-FMDC assumes the work could be absorbed with existing staff. If, however, there is one or more large projects (in excess of \$25 million) or numerous projects, additional FTE could be required. OA-FMDC assumes the Capitol Complex Fund would not generate enough revenue in the first few years to require more than one new FTE.

OA-FMDC estimates this proposed legislation would create an impact equal to \$74,579 beginning in Fiscal Year 2023 (salary, fringe benefits, and equipment and expense for one Lead Administrative Support Assistant).

Oversight notes OA and OA-FMDC have stated the exact impact of this proposed legislation is unknown while providing an estimated impact of \$74,020 (Senior Accounts Assistant) beginning in Fiscal Year 2023. Oversight assumes since OA would be responsible for determining what projects are performed with the money in the Capitol Complex Fund, and how the projects are to be carried out, OA would know what projects could or could not be carried out with existing resources and what projects would warrant additional FTE. Therefore, for purposes of this fiscal note, Oversight assumes OA can absorb the responsibilities of the Capitol Complex Tax Credit Act with existing resources. Should OA recognize the need for additional FTE in future years when evaluating what projects are to be performed, OA may seek additional FTE through the appropriation process.

Officials from the **Missouri Department of Commerce and Insurance (DCI)** state this proposed legislation could result in a potential unknown decrease of Premium Tax revenues (up to the tax credit limit established in the legislation) as a result of the creation of the Capitol Complex Tax Credit. Premium Tax revenue is split 50/50 between General Revenue and County Foreign Insurance Fund except for Domestic Stock Property and Casualty Companies who pay Premium Tax to the County Stock Fund. The County Stock Foreign Insurance Fund is later distributed to school districts throughout the state. County Stock funds are later distributed to the school district and county treasurer of the county in which the principal office of the insurer is located. It is unknown how each of these funds may be impacted by tax credits each year and which insurers will qualify for the tax credit proposed.

DCI will require minimal contracted computer programming to add this new tax credit to the Premium Tax database and can do so under existing appropriation. However, should multiple bills pass that would require additional updates to the Premium Tax database, DCI may request for expense and equipment appropriation.

Oversight notes DCI assumes the responsibilities of the tax credit created under this proposed legislation can be absorbed with existing resources. However, if multiple pieces of legislation pass which warrant additional expense and equipment, DCI may request additional resources through the appropriation process.

Oversight notes this proposed legislation establishes the Capitol Complex Tax Credit Act for which qualified donors (a person, firm, partner in a firm, corporation, shareholder in a S corporation, insurance company, financial institutions) of eligible monetary items and eligible artifact items could qualify for a tax credit to offset tax(es) due under Chapter(s) 143 and 148, other than Withholding Tax authorized under Section(s) 143.191 to 143.265.

The tax credit program authorized would begin January 1, 2021. Qualified donors who make eligible monetary donations could qualify for a tax credit up to fifty percent (50%) of the amount

donated while qualified donors who make eligible artifact donations could qualify for a tax credit up to thirty percent (30%) of the value of the artifact which would be determined by the Board of Public Buildings.

Oversight notes the Board of Public Building consists of the Governor, the Attorney General and the Lieutenant Governor.

Tax credits authorized for eligible monetary donations could be refunded or carried forward to four (4) subsequent tax periods. Tax credits authorized for eligible artifact donations are limited to the recipient's state tax liability and may **not** be refunded but may be carried forward to four (4) subsequent tax periods.

Oversight notes that no more than \$10 million in tax credits can be authorized in any one calendar year and the tax credits would be issued on a first-come, first-served basis.

Oversight estimates GR and TSR could be reduced by an amount up to \$10,000,000 (tax credit cap) annually as a result of the tax credit created under this proposed legislation.

Oversight notes this section creates the Capitol Complex Fund.

Oversight notes the eligible monetary amounts donated by qualified donors (in addition to the fee(s) collected under Section 620.3200) would be deposited into the Capitol Complex Fund.

Oversight assumes the maximum amount that would be deposited into the Capitol Complex Fund each year, from eligible monetary donations, totals \$20 million (\$10 million cap / 50% tax credit).

Oversight notes the estimated deposits into the Capitol Complex Fund equal to \$20 million, is **dependent** on monetary donations and the estimated deposits to the Capitol Complex Fund could be **reduced** by each eligible artifact donation, as contributions of artifact donations do not warrant a deposit into the Capitol Complex Fund but would still qualify for a tax credit; reducing the shared amount available within the \$10 million tax credit cap.

This proposed legislation provides that the Capitol Complex Fund shall be segregated into two separate accounts; a Rehabilitation and Renovation Account and a Maintenance Account.

Oversight notes the proposed legislation states ninety percent (90%) of the revenues received from eligible monetary donations and the fee(s) collected under **Section 620.3000** shall be deposited into the Rehabilitation and Renovation Account and seven and one-half percent (7.5%) shall be deposited into the Maintenance Account. The remaining two and one-half percent (2.5%) may be used for the purposes of soliciting donations to the fund, advertising and promoting the fund, and administrative costs for administering the fund.

Oversight notes Section 620.3000 is not an existing statute and is not a statute created under this proposed legislation. Oversight will assume the reference to Section 620.3000 above is intended to read “Section 620.3200”.

Oversight estimates the following allocation of the Capitol Complex Fund revenues generated by the fee(s) collected under Section 620.3200 and eligible monetary donations:

Capitol Complex Fund		Rehab. & Renovation Account (90%)	Maintenance Account	Soliciting/Advertising/Promo/Admin. Costs (2.5%)
Section 620.3200	\$1,200,000	\$1,080,000	\$90,000.0	\$30,000.0
Section 620.3210	\$20,000,000	\$18,000,000	\$1,500,000.0	\$500,000.0
Total (DED FTE Not Included)	\$21,200,000	\$19,080,000	\$1,590,000	\$530,000
Less DED Admin. Costs	(\$83,038) credited from Soliciting/Advertising/Promo/Admin. Costs Account			
Total (DED FTE Included)	\$21,116,962	\$19,080,000	\$1,590,000	\$446,962

Oversight notes, since the Capitol Complex Fund would be a fund within the Missouri Development Finance Board, outside of the State Treasurer's Office, there will be no impact to TSR.

Oversight notes the provisions authorized under Section 620.3210 shall sunset six years after August 28, 2021, unless reauthorized by the General Assembly.

Officials from the **Office of the Secretary of State (SOS)** note many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact for this fiscal note to SOS for administrative rules is less than \$5,000. SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what SOS can sustain with SOS's core budget. Therefore, SOS reserves the right to request funding for the cost of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the governor.

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposed legislation. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriations process.

Officials from the **Joint Committee on Administrative Rules (JCAR)** assume this proposal is not anticipated to cause a fiscal impact beyond its current appropriation.

Oversight assumes JCAR will be able to administer any rules from this proposed legislation with existing resources.

Officials from the **Governor’s Office**, the **Missouri Department of Transportation**, and the **Attorney General’s Office** do not anticipate this proposed legislation will cause a fiscal impact on their organizations. Oversight does not have any information to the contrary. Therefore, Oversight will not report a fiscal impact in this fiscal note for these organizations.

In response to similar legislation (SB 36 -2021) officials from the **Missouri State Treasurer’s Office** stated this proposed legislation is not anticipated to cause a fiscal impact on their organization. Oversight does not have any information to the contrary. Therefore, Oversight will not report a fiscal impact in this fiscal note for this organization.

<u>FISCAL IMPACT –</u> <u>State Government</u>	FY 2022 (10 Mo.)	FY 2023	FY 2024
GENERAL REVENUE FUND			
<u>Revenue Reduction –</u> Section 620.3210 – Tax Credit For Eligible Monetary Donations To The Capitol Complex Fund and Eligible Artifact Donations To The Board Of Public Buildings	<u>Up to (\$10,000,000)</u>	<u>Up to (\$10,000,000)</u>	<u>Up to (\$10,000,000)</u>
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>Up to (\$10,000,000)</u>	<u>Up to (\$10,000,000)</u>	<u>Up to (\$10,000,000)</u>

CAPITOL COMPLEX FUND			
<u>Revenue Gain</u> – Section 620.3210 – Total Value Of Monetary Donations Made By Taxpayers For 50% Tax Credit	Up to \$20,000,000	Up to \$20,000,000	Up to \$20,000,000
<u>Revenue Gain</u> – Section 620.3200 – One Percent (1%) Fee For Historic Preservation Tax Credit Issuances	Up to \$1,200,000	Up to \$1,200,000	Up to \$1,200,000
<u>Expense</u> – Section 620.3210 – Funds Transferred Out Of Capitol Complex Fund For Restoration And Maintenance Of The Buildings Of The Capitol Complex	(Unknown)	(Unknown)	(Unknown)
<u>Cost</u> – DED – Section 620.3210 – Administration Of Tax Credit Program			
Personnel Services	\$0 to (42,218)	\$0 to (\$51,168)	\$0 to (\$51,679)
Fringe Benefits	\$0 to (\$24,199)	\$0 to (\$29,209)	\$0 to (\$29,382)
Equipment & Expense	<u>\$0 to (\$13,042)</u>	<u>\$0 to (\$2,661)</u>	<u>\$0 to (\$2,727)</u>
<u>Total Cost</u>	<u>\$0 to (\$79,459)</u>	<u>\$0 to (\$83,038)</u>	<u>\$0 to (\$83,788)</u>
FTE Change – DED	0 or 1 FTE	0 or 1 FTE	0 or 1 FTE
ESTIMATED NET EFFECT ON CAPITOL COMPLEX FUND	<u>Up to \$21,200,000</u>	<u>Up to \$21,200,000</u>	<u>Up to \$21,200,000</u>

<u>FISCAL IMPACT – Local Government</u>	FY 2022 (10 Mo.)	FY 2023	FY 2024
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT – Small Business

This proposed legislation could negatively impact any small business that qualifies for the Historic Preservation Tax Credit under Chapter 253, as these small business may be charged a fee equal to one percent (1%) of the tax credit(s) issued.

This proposed legislation could positively impact any small business that provides an eligible monetary contribution to the Capitol Complex Fund or an eligible artifact contribution to the Board of Public Buildings as such contribution would qualify the small business for a tax credit which would reduce or eliminate such small business’s tax liability.

FISCAL DESCRIPTION

This proposed legislation allows the Department of Economic Development to charge a fee in an amount not to exceed 1% of any tax credit issued to a recipient for the rehabilitation of historic structures under Chapter 253, RSMo. Any revenues generated by such a fee will be deposited in the Capitol Complex Fund.

This proposed legislation creates the "Capitol Complex Tax Credit Act" and the "Capitol Complex Fund". The Capitol Complex Fund is authorized to receive any eligible monetary donation, as defined, and will be segregated into two (2) accounts consisting of a rehabilitation and renovation account and a maintenance account. Of the revenues deposited into the Fund, 90% will be placed in the rehabilitation and renovation account and 7.5% of revenues deposited in the Fund will be placed in the maintenance account. The remaining 2.5% of the funds may be used for the purposes of fundraising, advertising, and administrative costs.

The choice of projects for which money is to be used, as well as the determination of the methods of carrying out the project and the procurement of goods and services, will be made by the Commissioner of Administration. No moneys will be released from the Fund for any expense without the approval of the Commissioner of Administration.

For all taxable years beginning on or after January 1, 2021, any qualified donor, as defined, will be allowed a credit against any state income tax (except employer withheld taxes) or state taxes imposed on financial institutions for an amount equal to 50% of the monetary donation amount. Any amount of tax credit that exceeds the qualified donor's state income tax liability may be refunded or carried forward for the following four (4) years.

For all taxable years beginning on or after January 1, 2021, a qualified donor will be allowed a credit against any state income tax (except employer withheld taxes) or state taxes imposed on financial institutions for an amount equal to 30% of the value of the eligible artifact donation, as defined. Any amount of tax credit that exceeds the donor's tax liability will not be refunded for artifacts, but the credit may be carried forward for four (4) subsequent years.

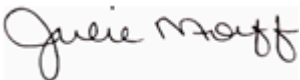
The Department of Economic Development will not issue tax credits for donations to the Capitol Complex Fund in excess of \$10 million per year in the aggregate. Donations received in excess of the cap will be placed in line for tax credits the following year. Alternatively, a donor may donate without receiving the credit or may request that their donation is returned.

This proposed legislation will sunset six years from the effective date.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Attorney General's Office
Office of Administration – Budget & Planning Division
Missouri Department of Commerce and Insurance
Missouri Department of Revenue
Missouri Department of Transportation
Office of Administration
Secretary of State
Missouri Department of Economic Development
Governor's Office
Missouri State Treasurer's Office
Joint Committee on Administrative Rules



Julie Morff
Director
February 8, 2021



Ross Strobe
Assistant Director
February 8, 2021