

1 Page 1-line 4 After "report;" insert "providing an  
2 appropriation;".  
3

4 Page 3-after line 10 Insert:  
5

6 "(c) There is appropriated forty-five thousand dollars  
7 (\$45,000.00) from the general fund to the department of revenue  
8 for purposes of conducting the study required under subsection (a)  
9 of this section for the period beginning with the effective date  
10 of this act and ending June 30, 2026. This appropriation shall not  
11 be transferred or expended for any other purpose and any  
12 unexpended, unobligated funds remaining from this appropriation on  
13 June 30, 2026 shall revert as provided by law. It is the intent of  
14 the legislature that this appropriation not be included in the  
15 department of revenue's standard budget request for the  
16 immediately succeeding fiscal biennium.". LARSEN, L  
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