

**FISCAL NOTE**  
**Requested by Legislative Council**  
**01/13/2017**

Bill/Resolution No.: SB 2217

- 1 A. **State fiscal effect:** *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2015-2017 Biennium		2017-2019 Biennium		2019-2021 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
<b>Revenues</b>			\$(254,000)	\$254,000	\$(254,000)	\$254,000
<b>Expenditures</b>				\$254,000		\$254,000
<b>Appropriations</b>						

- 1 B. **County, city, school district and township fiscal effect:** *Identify the fiscal effect on the appropriate political subdivision.*

	2015-2017 Biennium	2017-2019 Biennium	2019-2021 Biennium
<b>Counties</b>			
<b>Cities</b>			
<b>School Districts</b>			
<b>Townships</b>			

- 2 A. **Bill and fiscal impact summary:** *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

This bill moves 50% of the total gaming taxes from licensed veteran gaming organizations into the Veterans' postwar trust fund.

- B. **Fiscal impact sections:** *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

This bill removes an estimated \$254,000 from the general fund and deposits it into the Veterans' Postwar Trust Fund - 50% of the total gaming taxes from licensed veteran gaming organizations. This amount assumes no gaming tax changes.

3. **State fiscal effect detail:** *For information shown under state fiscal effect in 1A, please:*

- A. **Revenues:** *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

An estimated \$254,000 in gaming taxes deposited currently in the general fund will be instead transferred to the Veterans' Postwar Trust Fund. There is a loss to the general fund of the same amount.

- B. **Expenditures:** *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

The Veterans' Postwar Trust Fund will have about \$254,000 more available to be expended.

- C. **Appropriations:** *Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation or a part of the appropriation is included in the executive budget or relates to a continuing appropriation.*

The Executive budget did not anticipate this change. The Veterans' Postwar Trust Fund will have about \$254,000 more available to be expended.

**Name:** Kathy Roll

**Agency:** Office of Attorney General

**Telephone:** 328-3622

**Date Prepared:** 01/17/2017

**2017 SENATE FINANCE AND TAXATION**

**SB 2217**

# 2017 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee  
Lewis and Clark Room, State Capitol

Senate Bill 2217  
1/24/2017  
Job #: 27274

- Subcommittee  
 Conference Committee

Committee Clerk Signature



## Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming tax deposits and allocations.

## Minutes:

Attachments #1, #2, #3, #4

**Chairman Cook:** All Senators present. Opened the hearing on SB 2217.

**Senator Piepkorn, District 44:** presented testimony #1 and #2.

**Lonnie Wangen, Commissioner, North Dakota Department of Veteran Affairs:** is in support of SB 2217. Stated he was willing to answer any questions about the funds. Was asked for the current balance, the current principal balance that is earning income is 5.5-5.9 million.

**Jim Nelson, Bismarck AmVets Post Commander and ND State Chaplain:** Department of AmVets for ND spoke in support of SB 2217.

**Orletta Keyland, Department Commander, North Dakota American Legion:** spoke in support of the bill.

**Senator Dotzenrod:** The amount in the post war veterans trust fund, how did we get to the level of funding? If 50% is directed of the current taxes under this bill to the fund, who is currently getting the 50% that would be taken from this bill.

**Lonnie Wangen:** History of the trust fund goes back to the Vietnam War. Fundraising and selling of bonds started the initial fund, after paying veteran's bonuses was approximately 80 million left. Over the years it's been used by legislation for things such as the cemetery and has gotten down to the 4 million dollar range. The veteran's did some measures and got a permanent trust fund in the constitution that the treasurer's office to invest and the interest goes to Administrative Committee on Veteran's Affairs. The spendable, payable interest earnings that come off the fund are used. Where the money goes, the money comes from the general fund.

Questions were posed to Mr. Wangen about the different aspects of the taxes going into the fund and who is in charge of making the decisions as to the spending of the funds. Administrative Committee on Veteran's Affairs, 15-member committee appointed by the governor.

**Senator Laffen:** The enabling legislation that is allowing these veteran's groups to do the charitable gaming is the same as all of them. There's a law that says charities can do gaming and the state will tax it a taxed at some rate. All are taxed at the same rate. This group is asking for a carve out of their piece. Are they all the same? Lion's Club, Special Olympics, they're all be treated the same.

**Kelly Schmidt, State Treasurer and Fiduciary of the Veteran's Post War Trust Fund:** handed out testimony #3 as to the allocation of Post War Trust Funds.

**Deb McDaniel, Director, Gaming Division, Attorney General's Office:** The gaming tax is equally distributed amongst all of the gaming organizations. They pay a one percent tax up to \$1.5 million dollars. If gross proceeds are over \$1.5 million are taxed at 2.25%.

Ms. McDaniel was questioned on other carve outs and funds for enforcement areas. She answered that there was not a specific organization, but \$510,000 is designated for local law enforcement though out the state for enforcement reasons. It comes off all the organizations. The office of the Attorney General gaming division enforcement costs about 2.5 million. Total revenue raised is 6.6 million per biennium, 2.3 to enforce per biennium. **(Attachment #4 is corrected information from the verbal testimony heard.)**

**Chairman Cook:** Closed the public hearing on SB 2217.

# 2017 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee  
Lewis and Clark Room, State Capitol

Senate Bill 2217  
1/24/2017  
Job #: 27310

- Subcommittee  
 Conference Committee

Committee Clerk Signature



## Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming tax deposits and allocations.

## Minutes:

No Attachments

**Chairman Cook:** Opened the committee discussion on SB 2217.

**(0:00-4:30)** The committee is worried that if they accept the change that it will result in other charities coming forth and asking for the same type of trust fund opened with tax money. They realized the consequences of passing the bill and how it would affect the appropriation budgets going forth and that it would be an ongoing expense visited every biennium as part of the governor's budget.

**(4:31- 7:00)** Is there some statutory requirements for how the money is to be spent was a big question with several of the senators not feeling confident that the use of the monies had been properly explained and were worried about how the funds would be used. Vice Chairman Bekkedahl shared that after returning from his time served in Iraq, he received a stipend from the Veteran's Post-War Trust Fund. The uses have now changed from the original intent as there were left over funds.

**(7:00-10:35)** The charitable gaming organizations are required to take a certain percentage of their gross revenue for organization expenses. Certain percentage has to go towards contributions of good will or charitable distributions. A concern is if there is enough money left in the gaming fund to pay for the AG's office to enforce and regulate the fund. Recently passed a bill in the Senate that allowed the veterans club to keep more money for themselves for maintenance and facility upkeep.

**(10:35-12:10)** The history of the trust fund was discussed.

**(12:12- End)** Discussion continued as to where the funds are used. No action was finalized.

# 2017 SENATE STANDING COMMITTEE MINUTES

Finance and Taxation Committee  
Lewis and Clark Room, State Capitol

Senate Bill 2217  
1/25/2017  
Job #: 27391

- Subcommittee  
 Conference Committee

Committee Clerk Signature

*Jana Bellamy*

## Explanation or reason for introduction of bill/resolution:

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming tax deposits and allocations.

## Minutes:

Attachment #1, #2

**Chairman Cook:** Committee work on SB 2217.

**(0:00:45-0:14:30) Deb McDaniel, Director, Gaming Division, Attorney General's Office:** presented attachment #1 and #2.

**(0:14:30-0:15:50)** Discussion was held on the difference between Class A and B licenses, and forthcoming changes that are happening because of SB 2175.

**(0:15:55-0:19:30)** The trends of gaming and the revenues that are received were discussed, along with previous tax breaks and other departments that receive funds for enforcement of different aspects of gambling.

North Dakota does not receive any funds from casino gambling.

# 2017 SENATE STANDING COMMITTEE MINUTES

**Finance and Taxation Committee**  
Lewis and Clark Room, State Capitol

Senate Bill 2217  
2/6/2017  
Job #: 27909

- Subcommittee  
 Conference Committee

Committee Clerk Signature



## **Explanation or reason for introduction of bill/resolution:**

A BILL for an Act to amend and reenact section 53-06.1-12 of the North Dakota Century Code, relating to gaming tax deposits and allocations.

## **Minutes:**

No Attachments

**Chairman Cook:** All Senators present.

Committee work on SB 2217, Veteran's Post War Trust Fund.

**Senator Laffen moved a Do Not Pass.**

**Senator Unruh seconded.**

**(0:01:50-0:07:05)** Discussion on past efforts for reduction of gaming tax percentage and some of the Senators spoke on their position.

**A Roll Call Vote was taken. 5 yeas, 1 nay, and 0 absent.**

**Motion passed.**

**Senator Laffen will carry the bill.**

Date: 2-6-17  
Roll Call Vote #: 1

2017 SENATE STANDING COMMITTEE  
ROLL CALL VOTES  
BILL/RESOLUTION NO. 2217

Senate \_\_\_\_\_ Finance and Taxation \_\_\_\_\_ Committee  
 Subcommittee

Amendment LC# or Description: \_\_\_\_\_

Recommendation:  Adopt Amendment  
 Do Pass  Do Not Pass  Without Committee Recommendation  
 As Amended  Rerefer to Appropriations  
 Place on Consent Calendar  
Other Actions:  Reconsider  \_\_\_\_\_

Motion Made By Laffen Seconded By Unruh

Senators	Yes	No	Senators	Yes	No
Chairman Dwight Cook	<input checked="" type="checkbox"/>		Senator Jim Dotzenrod		<input checked="" type="checkbox"/>
Vice Chair Brad Bekkedahl	<input checked="" type="checkbox"/>				
Senator Lonnie J. Laffen	<input checked="" type="checkbox"/>				
Senator Jessica Unruh	<input checked="" type="checkbox"/>				
Senator Scott Meyer	<input checked="" type="checkbox"/>				

Total (Yes) 5 No 1  
Absent 0  
Floor Assignment Laffen

If the vote is on an amendment, briefly indicate intent:

**REPORT OF STANDING COMMITTEE**

**SB 2217: Finance and Taxation Committee (Sen. Cook, Chairman)** recommends **DO NOT PASS** (5 YEAS, 1 NAYS, 0 ABSENT AND NOT VOTING). SB 2217 was placed on the Eleventh order on the calendar.

2017 TESTIMONY

SB 2217

1/24/2017

SB 2217

Testimony #1

pg 1

Tuesday, January 24, 2017

Chairman Cook and members of the committee. I'm Senator Merrill Piepkorn here to speak on behalf of Senate Bill 2217, a bill intended to raise funds for the Veterans Post-War Trust Fund.

The state of North Dakota taxes non-profit organizations that operate gaming sites on the gross amount gambled. In the fiscal year dating from July 1<sup>st</sup>, 2015 through June 30<sup>th</sup> 2016, of the 324 gaming organizations in the state, 53 were operated by Veterans organizations. In that fiscal year, gaming tax revenue from these veteran's organizations was just over \$214 thousand dollars. This bill would direct 50% of that revenue directly into the Veteran's Post-War Trust Fund. I'll have a few more words on that in Rick Olek's written testimony.

Unlike most charitable gaming organizations that do not operate their gaming sites at the location of their business, the veteran's sites are generally operated at their clubs. Anecdotal evidence suggests that most people who are playing these games of chance believe the proceeds are going directly to that veteran's organization and are not aware that those organizations even pay a tax. And of course, much of the gaming is done by veterans or their guests at the clubs.

This is not a complicated bill. It is simply a way to deposit a few more funds, raised at veteran's organizations, directly into the Post-War Trust Fund, which directly benefits many veterans and some of their basic needs.

This bill is the brainchild of Rick Olek, who is not able to be here today. Rick is a veteran, always on the lookout for ways to help his fellow vets. He's an active in his Am Vets member and spends many, many hours volunteering at the Veterans Hospital in Fargo. If I may, I'd like to read his written testimony now.

1/24/2017

SB 2217

Testimony #2

pg-1

SB 2217 - Gaming tax/veterans organizations  
Tuesday, January 24<sup>th</sup>, 2017  
Chairman: Senator Dwight Cook, Finance & Taxation committee

Mr. Chairman and members of the committee,

Please accept this written testimony in favor of SB 2217. I, Rick Olek, a combat wounded Vietnam veteran, ask for your support of this bill.

This bill does not lower or raise the gaming tax that veteran organizations now pay. It is a transfer of 50% of the tax received from veterans' organizations to the Veterans Post-War Trust Fund.

This fund took a hard hit during the 2006 - 2008 financial crisis and we need to build it back up to meet our veterans' needs. As you know, veterans use the interest from this fund to help cover our eyeglass program, hearing aid program, veteran stand downs, lost cost veterans loans, and many other services. Our country service officers do a great job helping veterans in need with the interest earned from the Post-War Trust Fund.

This bill will save the state money in the long run. As the trust fund grows more, interest will be earned and more veterans will benefit. Veterans and veterans' supporters come into our clubs and play our games of chance. This would be another way of support.

I am unable to be in Bismarck today because I am a pallbearer for a fellow Vietnam veteran. I, Rick Olek, again ask for your support of SB 2217.

Thank you.

Rick Olek

221 22<sup>nd</sup> Ave N

Fargo, ND 58102

(701) 371-3070

4/24/17

SB 2217

Testimony #3

pg 1



State of North Dakota  
OFFICE OF STATE TREASURER  
Kelly L. Schmidt, State Treasurer

Senate Finance and Tax  
Sen. Dwight Cook – Chairman  
SB 2217  
Kelly Schmidt, State Treasurer

I am pleased to report over \$952,000 in total earnings for the Veterans' Postwar Trust Fund for the 2013-15 biennium. As required by law, \$274,575.96 has been distributed to the ACOVA for their programs. This represents FY 2014 earnings of \$146,771.47 and FY 2015 earnings of \$127,804.49. The remaining \$677,510.34 increased the principal of the fund for the future benefit of our veterans.

To date (Dec. 2016) total earnings for the VPWT for the 2015-17 biennium is \$335,461.98 of which \$194,404.72 would be payable to ACOVA and \$141,057.26 would be added to principal.

- Section 25 of Article X of the North Dakota Constitution showing the creation of the Veteran's Postwar Trust Fund and the fiduciary duties of the State Treasurer.
- Earnings/Distribution - Earnings to the fund are defined by the Uniform Principle and Income Act which is found in Title 59 of the North Dakota Century Code. What is distributed to the ACOVA and what is credited to the principle of the fund is based on factors also defined in this act; type of investment, realized gains etc.
- Fund Costs/Fee's - authority for payment of investment costs/fees are found in NDCC 21-10 and the Prudent Investor Rule. This law is applicable to all state investing.
- The payment to ACOVA is defined in NDCC 37-14-14...this distribution schedule was brought forward by the AVOCA in a prior legislative session to address budgeting requirements.

4/24/2017

SB 2217

Testimony # 4

Ag/

**Subject: SB 2217, Relating to Gaming Tax Deposits**

Chairman Cook and Committee Members;

To clarify my statements in the committee hearing this morning:

The Gaming Division Budget for the 2015 – 2017 biennium is	2.3m
The Gaming Grant Allocation for Local Law Enforcement per biennium is	510,000
Total Gaming Tax Estimated Revenue for the 2015-2017 biennium is	6.6m

**Deb McDaniel**  
**Director of Gaming**  
**ND Office of Attorney General**  
Gaming Division

4/25/17

SB 2217 Testimony #1

pg 1

Information from the Gaming Division of the Office of Attorney General  
January 25, 2016

Gross/Bet	Prize	Adj. Gross/Net
\$100	\$80	\$20
	Less Gaming Tax (1% of Gross)	(\$ 1)
	Total Adj. Gross Proceeds	\$19
	Less 60% for Gaming Expenses	(\$11) = Gaming Payroll/Rent/Supplies etc.
	<u>Total Net Proceeds/Charitable Contributions</u>	\$ 8

38% to 40% of Total Adj. Gross goes to Charity

Of the \$1 gaming tax, 7% is allocated to the Local Law Enforcement Gaming Grants (\$0.14) the rest goes to the General Fund (\$0.86)

Should SB 2217 pass; for only Veterans Organizations (currently 52 out of 350) the allocation would be (\$0.14) to Law Enforcement ((\$0.43) to General Fund & (\$0.43) to Veterans Postwar Trust Fund.

An eligible organization must be a veteran, charitable, educational, religious, fraternal, civic and service, public safety, or public-spirited organization domiciled in North Dakota, incorporated as a nonprofit organization in this state and has been regularly and actively fulfilling its primary purpose within this state during the two immediately preceding years.

§53-06.1-11.1(3) currently states that the uses in subsection 2 do not include the erection, acquisition, improvement, maintenance, or repair of real or personal property owned or leased by an organization unless it is used exclusively for an eligible use.

Organizations such as:

Economic & Development Corp  
 Convention & Visitors/Tourism  
 Educational Institutions  
 Libraries & museums  
 Performing Arts  
 Cultural Centers  
 Youth & Adult Amateur Athletics  
 Public Worship  
 Addiction  
 Disabled  
 Juvenile & rehabilitation facilities  
 Fire & Ambulance Departments  
 Veteran Homes & Hospitals  
 Wildlife

Grenora Regional Economic Development  
 Bismarck CVB  
 UND-NDSU-Dickinson State – Prairie Public Broadcasting  
 Plains Art Museum  
 Northern Prairie Performing Arts  
 Fort Lincoln  
 Minot Jr. Golf - YMCA  
 Saint Mary's  
 Sharehouse  
 NDAD – Development Homes- Special O  
 Home on the Range  
 Any Fire Department or Ambulance including Volunteer  
 Fargo VA  
 American Foundation for Wildlife

1/25/17

SB 2217

Testimony # 1

pg 2

Information from the Gaming Division of the Office of Attorney General  
January 25, 2016

Gaming Commission approved the following rules:

N.D. Admin. Code § 99-01.3-14.02(1) (Eligible uses) states;

A use of net proceeds for erecting, acquiring, improving, maintaining, or repairing real or personal qualifying property owned by than organization is an eligible use provided the organization agrees that, upon abandoning the exclusive use of the property for an eligible use, it will transfer the property to a governmental unit or to an organization that will use it for an eligible use. However, if an organization sells the property, the portion of net receipts from the sale related to the original net proceeds must be deposited in the trust account and disbursed to an eligible use, or reinvested in property used for a similar purpose

N.D. Admin. Code § 99-01.3-14-02(5)(h) explains the qualifying markers of building improvements as such; To remodel or improve a fraternal or veterans' organization's owned facility or a nonprofit community facility to make it accessible or usable to youth, senior citizens, people with disabilities, and nonmembers of the organization, for community programs, services, or functions. The community must use a building for free or a reasonable fee. To make a building accessible, net proceeds may be used to widen doorways and hallways, remodel bathroom fixtures and facilities, install chair lifts, wheelchair ramps, elevators, handrails, and automatic door openers. To make a building usable, net proceeds may be used to repair a building to meet a building code or make it structurally fit for use, to enlarge a facility, replace a furnace, water heater, and air-conditioner, and to make it safe. The cost must be prorated to the benefit the community receives in relation to the total usage of the facility as determined by the attorney general.

When "remolding" or "updating" a club this office must review the proration in relation to the benefit the community receives. In order for this to happen the club must submit to our office the last years' worth of community use information along with an updated floor plan and hours of operation.

- We would need a copy of the floor plan for the club outlining outlining what each area is used for (bathrooms, bar, kitchen, meeting rooms, storage, etc.) and square footage of each area.
- We would need hours of operation (club open 8 to 5 - Mon., Tues., Wed., not on Christmas or Easter, etc.)
- And then we would need the group or event use, by area, and hours for each event along with the number of times per year for that event.

For example, if the club allows weddings, birthdays, Christmas parties, the organization would have to report:

Event	Area Used	Hours per Event	Number of times used per year	Total Hours Used
Wedding	Community Room	24	5	12
Birthdays	Community Room	12	12	144
Christmas Parties	Back Room	12	3	36

Updating any of the Bar area does NOT qualify and you would not get any proration % for that area. The above information must be submitted before a determination can be made by the Attorney General.

# ELIGIBLE USE CODES FOR SCHEDULE C

ELIGIBLE USE CODES

ELIGIBLE USES

**CHARITABLE USES:**

- A - 02 The Abused
- A - 03 Alcohol and Drug Abuse
- A - 04 Animal Protection
- A - 05 Alzheimers
- A - 07 The Blind
- A - 08 Cancer
- A - 11 Cystic Fibrosis
- A - 12 Diabetes
- A - 15 The Disabled
- A - 18 Heart Disease
- A - 20 Learning Disabilities
- A - 24 Mental Health
- A - 25 Multiple Sclerosis
- A - 26 Muscular Dystrophy
- A - 27 The Needy
- A - 28 Paralysis
- A - 29 Developmentally Disabled Citizens
- A - 30 Senior Citizens
- A - 32 Terminally Ill
- A - 36 Wildlife
- A - 37 Youth Activities
- A - 46 Adult Activities
- A - 47 Head Injuries
- A - 58 Home on the Range
- A - 61 March of Dimes
- A - 64 Meals on Wheels
- A - 65 Medical Facilities (Non-profit)
- A - 67 Memorial Funds
- A - 70 Nursing Homes (Non-profit)
- A - 80 Ronald McDonald House
- A - 81 Red Cross
- A - 82 Salvation Army
- A - 88 Special Olympics
- A - 90 Disaster Relief Organizations
- A - 91 United Fund/United Way
- A - 94 YMCA/YWCA
- A - 97 Volunteer Services
- A - 98 Gambling Addiction
- A - 99 Other

**RELIGIOUS USES:**

- B - 10 Religious uses

**EDUCATIONAL USES:**

- C - 10 Agriculture
- C - 20 The Arts
- C - 25 Educational Public Services
- C - 30 Safety
- C - 40 4-H Activities
- C - 50 Educational Institutions and Activities
- C - 75 Preservation of Cultural Heritage
- C - 80 Scholarships
- C - 90 Vocational Workshops
- C - 99 Other

ELIGIBLE USE CODES

ELIGIBLE USES

**FRATERNAL USES:**

- D - 10 Camp Grassick
- D - 20 Fraternal Foundations
- D - 30 Legion Baseball
- D - 40 Veterans Cemetery
- D - 50 Disabled or Injured Veterans Assistance
- D - 60 Military Family Support
- D - 99 Other

**PATRIOTIC USES:**

- E - 10 Scouting Activities and Boys or Girls State
- E - 30 Community Bands, Color and Honor Guards, Flags, and Patriotic Celebrations
- E - 99 Other

**USES FOR THE ERECTION OR MAINTENANCE OF PUBLIC BUILDINGS OR WORKS:**

- F - 10 Uses described above

**USES LESSENING THE BURDEN OF GOVERNMENT**

- G - 10 Community Emergency Services such as Ambulance and Fire Departments
- G - 15 Disbursements Directly to a City, County, State, or US Government including Libraries, Military Service, Monuments, Museums, and Historical Societies
- G - 25 Improvement of Public Areas
- G - 50 Parks and Recreation
- G - 60 Law Enforcement
- G - 99 Other

**PERSONS WHO ARE THE VICTIMS OF LOSS OF HOME OR HOUSEHOLD POSSESSIONS THROUGH EXPLOSION, FIRE, FLOOD, OR STORM, UNCOMPENSATED BY INSURANCE:**

- H - 00 Uses described above

**PERSONS SUFFERING FROM A SERIOUSLY DISABLING DISEASE OR INJURY CAUSING SEVERE LOSS OF INCOME OR INCURRING EXTRAORDINARY MEDICAL EXPENSE, UNCOMPENSATED BY INSURANCE:**

- I - 00 Uses described above

**COMMUNITY USES:**

- K - 10 Economic Development
- K - 30 Tourism
- K - 65 Fraternal or Veterans Facility Improvements
- K - 99 Other

**VOIDED CHECKS:**

- V - 00 Void