George Mason University

State & Local Government Leadership Center

April 26, 2013

Budget Busting. The chances of Congress reaching an agreement on an FY2104 budget resolution this year appeared dim in the wake of Senate Republicans this week preventing Senate Majority Leader Harry Reid (D-Nev.) from setting up a budget conference, after the Leader sought the Senate's unanimous consent to form a budget conference committee aimed at reconciling the starkly different House and Senate budget resolutions; however, Sen. Pat Toomey (R-Pa.) objected. With the House and Senate in recess next week, the rejection almost surely dooms any budget agreement and means the House and Senate Appropriations Committees will have to begin their respective processes. Normally, the adoption of a Joint Budget Resolution prior to April 15th meant Congress had agreed to a budget. Absent reconciliation instructions, such a budget resolution was not binding and, therefore, had no force or ability to affect Congress' tax and entitlement decisions. Because the budget resolution does set a total appropriations level, however, it does set a binding total on funds that may be appropriated for the following year. Consequently, in past normal times, there would be a convening of the "College of Cardinals," the respective House and Senate Appropriations Chairs and subcommittee Chairs to, in effect, divvy that total into the twelve subcommittees—a process called "crosswalking." The failure to agree to even permit House and Senate Budget conferees to meet punts a serious problem to the respective House and Senate Appropriations Committees. The two committees have less than four months to try and pass and get to the President next year's 12 annual appropriations bills—bills, absent a change in the law, which will still be subject to sequestration. That means that House and Senate Appropriations Committee leaders will have to move ahead with what could be wildly different assumptions come May and June. Absent an agreement between the two chambers, House Appropriations Committee Chairman Harold Rogers (D-Ky.) would have to meet a discretionary spending target of $966.4 billion for the new fiscal year that begins Oct. 1, with just $414.4 billion for nondefense spending; his counterpart, Senate Appropriations Committee Chairwoman Barbara Mikulski (D-Md.) will have a spending target of $1.058 trillion with $506 billion for nondefense spending--a $91 billion gap — more than three times the difference from a year ago. Adjusted for inflation, the House's $414.4 billion target for domestic discretionary spending sets a level back to what domestic appropriations were in 2001, before the great surge in veterans and homeland security spending of the past decade.

Marketplace Fairness for State & Local Leaders. After the threat of a midnight vote and weekend work, the Senate agreed last night to invoke cloture(63-30) on the House the Marketplace Fairness Act, **S. 743**, which would empower states to collect taxes on purchases made online by consumers in their states. The Senate will vote on final passage of the bill when the Senate returns on May 6 from a weeklong recess. The vote appears to clear the way sought by state and local leaders for nearly three decades for passage in the Senate; a more difficult path awaits in the House. The bill would exempt small businesses that earn less than $1 million annually from out-of-state sales and requires states to provide retailers with software to calculate sales taxes based on a buyer's zip code. Current projections indicate states and local governments would realize more than $20 billion in sales and use tax revenue if the online sales tax loophole were closed. Reps. Steve Womack (R-Ark.), Jackie Speier (D-Ca.), Peter Welch (D-Vt.) and John Conyers Jr. (D-Mich.) have introduced companion legislation in the House. The legislation would let states require online and catalogue sellers to collect use taxes on the products they sell; it would not give states the power to tax access to the Web, the cloud, or even securities transactions, as some fear-mongers have claimed: §3 explicitly bars states from using the law to try to impose new levies on products or services that are not now taxed, and the legislation exempts firms with less than $1 million in sales from collecting sales taxes. It requires states to provide sellers with the information they need to determine rates in multiple jurisdictions. It even requires states to give sellers free software to calculate

the tax. Remarkably, Congress has failed to solve this problem for nearly a half-century. The Supreme Court first recognized tax complexity problems for interstate sellers in 1967. In 1992, in a case called *Quill v. North Dakota*, the High Court practically begged Congress to sort out the mess. In 1999, Congress responded by doing what it often does when it doesn't want to tackle a problem. It created a commission.

Doubling Up on Federal Debtbusting. Treasury Secretary Jack Lew this week made clear the Administration will oppose any House proposals to work around the debt limit, warning that they would risk U.S. default. The opposition came as the House Ways and Means Committee, on a party line vote, passed and reported to the full House HR 807, the so-called Full Faith and Credit Act. Asked by Rep. Steve Womack (R-Ark.), if he would back a bill Republicans say would allow the Treasury to prioritize payments on debt obligations if the nation's borrowing limit were reached, Secretary Lew was adamant it was not an option: "You cannot prioritize obligations of the federal government today without resulting in a default," he testified to a House Appropriations subcommittee: "There are obligations that go with being the United States of America…prioritizing pretends that you can pick and choose among the commitments and avoid defaulting…You will be in default if you don't extend the debt limit." Nevertheless, this week the House Ways and Means Committee approved legislation to give the Treasury the power to prioritize certain payments, adopting the bill on a party-line vote, with the full House likely to act on the bill after its recess. Under the legislation, the Treasury Department would be permitted to continue issuing debt above its borrowing limit only in order to pay bondholders, as well as Social Security benefits. The Committee Republicans contend the legislation would take many of the dire threats aired by the White House during the last debt limit standoff off the table, as the GOP prepares to demand concessions from President Obama in exchange for hiking the limit. Rep. Kevin Yoder (R-Kan.) accused Lew and the administration of employing "hyperbole" in the past during debt limit fights. As the limit neared again at the beginning of the year, President Obama warned that Social Security and veterans' benefits would be delayed and the global economy would be thrust into turmoil. Republicans contend the administration could make those payments a priority and not meet obligations elsewhere. Secretary Lew noted, however, that the debt limit is not something to be trifled with, and the U.S. government missing obligations on even relatively minor items could have wide-spread consequences: "You enter a world that we've never been in once the United States is not meetings its obligations…We cannot assume that we know that markets will function in an orderly way if that happens. You cannot prepare for a scenario where you can predict we'll have the ability to continue to go to market and roll over debt if we stop paying our bills." For state and local leaders, failure by Congress to increase the debt ceiling could have significant, adverse credit consequences. In August, 2011, over 1000 state and local downgradings were made in the wake of the inability of Congress to act in an orderly way to prevent a U.S, bankruptcy. Currently, the nation's $16.7 trillion borrowing limit is suspended until May 19th, after which the debt limit will be automatically raised to cover new borrowing done since the beginning of the year, but also triggering the Treasury to begin to take "extraordinary measures," such as suspending State and Local securities (SLGs) in order to buy time and avoid default while Congress debates over what looms to be another August showdown over federal bankruptcy and U.S. default. Ways and Means Committee Chairman Dave Camp (R-Mi.) successfully proposed a substitute to HR 807, which he claimed 'would clearly and credibly remove the threat of default, no matter what Washington does or fails to do… My amendment does not raise the debt limit. Instead, it requires the Department of Treasury to roll over existing debt by issuing debt outside the limit solely for the purpose of paying principal and interest on our current debt. Importantly, this legislation defines 'interest' in a way that requires Treasury to make the interest payments necessary to ensure that Social Security benefits can be paid in full and on time." *Very much like sequestration, this proposal, were it to become law, would leave to the Administration the choices of who and what to pay—including payments due to state and local governments—and would almost surely trigger massive downgrades for states and local governments.*

Federal Tax Reform & State & Local Governments.  The House Ways and Means Committee yesterday, as part of its series of hearings on federal tax reform, convened a hearing on how federal tax provisions affect the housing sector and homeownership – and the benefits of such investment. It will explore how tax policy affects the relative level of investment between residential real estate and other parts of the economy (such as business investment). With property taxes perhaps the single most important source of revenues for cities, counties, and school districts in the U.S. (the property tax has gradually shifted from a tax generally imposed at the state level, accounting for 43% of state revenue in the early 1900s, to today, where 98% of the property tax is imposed at the local level, so that property taxes account for over 70% of revenues for local governments. No representatives of states or local governments were invited to testify. Instead, at the hearing, economists and housing industry representatives weighed in on reworking the housing tax subsidies, while most of the economists (including my Tax Policy Center colleague Eric Toder) urged the panel to at least restructure the Mortgage Interest Deduction and other housing-related preferences.

 **Sequestered Air Traffic.** In the wake of the massive delays across the country created by the sequester-driven air traffic controller furloughs, the Senate last night passed by unanimous consent and sent to the House a bill late last night to end air traffic controller furloughs caused by the sequester. The bill, Reducing Flight Delays Act, was sponsored by Senators Susan Collins (R-Me.) and Mark Udall (D-Co.) to provide the Secretary of Transportation the flexibility to avoid further furloughs of essential employees at the Federal Aviation Administration (FAA) by permitting the transfer of funds into the FAA's operations budget to prevent essential employees, such as air traffic controllers, from being furloughed. This would also direct the Secretary to fully fund and continue operating the Contract Towers Program. The legislation allows the FAA to cut airport improvement funds to eliminate the agency's budget shortfall. The action came as members of the House and Senate headed home for recess contemplated airline reports yesterday that 16,000 people had sent comments to Congress and the Obama administration calling for a resolution to the air traffic controller furloughs. The FAA said Thursday that another 876 flights were delayed on Wednesday because of the sequester. The overall number of flights that have been delayed since the FAA began instituting the furloughs on Sunday has neared 3,000. The agency has instituted a "traffic management" plan that requires flights to be held when air space over airports gets too congested for the FAA to manage with reduced staff. The FAA employs about 15,000 air traffic controllers out of a total workforce of 47,000. The agency says it has been operating with a staff reduced by about 10% this week because of the sequester. The sequester requires the FAA to reduce its spending for the rest of the 2013 fiscal year by $600 million.

State & Local Finance

Federal Sequestration. Moody's this week issued a report on its examination of local governments and school districts that rely on federal employment, procurement, Medicare reimbursement and education grants that would be most affected by sequestration, finding that while the cuts will "strain the U.S. economy to some extent…relatively few local governments will experience significant financial pressures" except those in "areas with substantial dependence on defense spending or health care….: "In those regions, local governments that rely on revenue from income taxes and sales taxes may face budget pressures as layoffs, furloughs, and hiring freezes by area employers weaken economic activity…Additionally, a small number of school districts that rely heavily on federal funding may face material budgetary challenges." The report did not examine the indirect impacts on state and local finances, such as the ongoing disruption in air travel in the U.S., but did note that about $42 billion of the $85 billion of spending reductions for this fiscal year are to be extracted by October 1st through a 7.8% cut in discretionary defense spending, in addition to the domestic discretionary cuts—all of which are to

continue with deeper cuts in each of the ensuing nine years. Moody's also found that about $11 billion or 13% of the $85 billion of sequestration cuts for the fiscal year will come from a 2% reduction in Medicare reimbursements to hospitals and other health care providers. Such health care cuts, the report notes, could have significant consequences for a city like Rochester, Minn., which has one of the biggest health care-driven economies — with health care employment 39.2% of all county employment — because the Mayo Clinic is the largest employer in the area with more than 30,000 employees. The 2% reduction in Medicare reimbursements is projected to lower the clinic's annual revenues by about $47 million. It would certainly be expected to exacerbate the situation in Jefferson County, Alabama, where the hospital—with a high level of Medicare patients—has already been an issue of litigation in the U.S. Bankruptcy Court between Birmingham and Jefferson County. Moody's also determined that nearly $26 billion or 30% of the $85 billion of cuts for the fiscal year will be made through a 5% reduction in discretionary non-defense spending, including several Department of Education programs, such as Title I funding for high poverty school districts and Individuals with Disabilities Education Act grants for special education. Finally, Moody's warned that some local governments will be effected by funding cuts from FEMA: about $928 million in disaster relief funding is to be sequestered, as well as $113 million in emergency preparedness grants for state and local governments. Note: OMB is required to issue a sequestration report to determine whether final discretionary appropriations abide by the discretionary spending limits included in the Budget Control Act of 2011 (BCA). The latest report finds that no sequestration is required in FY 2013, because the final spending package (P.L. 113-6) preemptively required a rescission that would eliminate any discrepancy based on OMB's calculations. According to the report, an additional across-the-board rescission of 0.032% will be required for discretionary security programs and 0.2% for discretionary non-security programs. The full report is available at: http://www.whitehouse.gov/sites/default/files/omb/assets/legislative_reports/sequestration/sequestration_final_april2013.pdf

Taking Stock in Stockton. Stockton this week stated it would restart negotiations with creditors while it develops a plan to adjust its debts and exit court protection by year's end, a City Attorney Mark Levinson informed U.S, Bankruptcy Judge Christopher Klein—as the city and creditors want to try to negotiate an end to the Chapter 9 case after a months-long fight over whether Stockton should be thrown out of bankruptcy. Stockton's goal is to file a plan to adjust its debt sometime in the third quarter of this year and, assuming Judge Klein approves it, then exit bankruptcy by year's end. Both sides were responding in part to a request by the California Public Employees' Retirement System (CalPERS) to start a formal process of exchanging documents and interviewing witnesses. CalPERS has requested the right to interview creditor witnesses under oath as it prepares to participate in the city's bankruptcy—a request which Judge Klein has, so far, not granted.

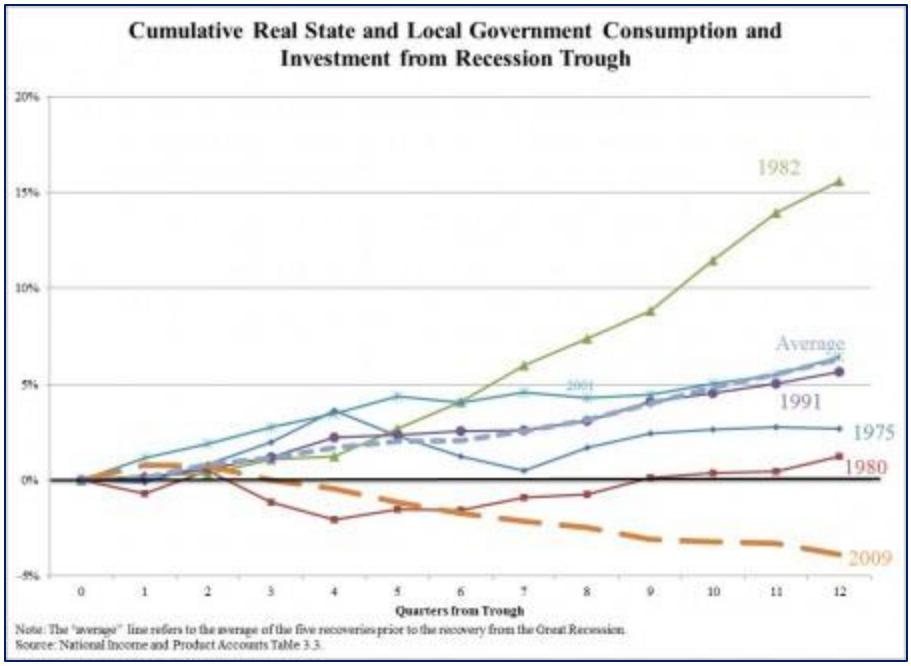
Teeter-tottering  **State Revenues.** The Rockefeller Institute this week reported that, overall, state tax revenues increased by 5.2% in the fourth quarter of 2012, but the Institute warned these rosy numbers "should not be seen as cause for celebration." According to the authors, in the last two months of 2012, taxpayers took actions to minimize federal tax liability in an effort to, prospectively, ameliorate the effects of the "fiscal cliff." Evidence of this, the researchers noted, occurred with the payment of 2012 fourth quarter estimated taxes on income not subject to withholding tax. In the 38 states from which the Rockefeller Institute has data for estimated tax payments, the median payment for the fourth payment rose 25.2% from the year-ago period, up sharply from the 6.7% median growth for the first three payments. This, they indicated, supports the conclusions of the Rockefeller Institute's previous quarterly State Revenue Report, which pointed to the likelihood of slightly depressed state income tax revenue in the 2013-14 state fiscal years resulting from many filers shifting income to the 2012 tax year. Taken on the whole, the report appears to indicate that sluggish growth continues to occur on a year-to-year basis. Further, the Institute warns that the sharp acceleration in estimated tax payments in the final quarter of 2012 and other behavioral shifts will make it harder for state officials to reliably forecast income revenue

in the coming quarters—or, as the report states: "While the Great Recession ended more than three years ago, the damage caused by the Great Recession on state tax revenues is significant and it will take years before the states fully recover." Of potentially equal concern, the report pointed to tepid increases in virtually every category of tax collection in states:

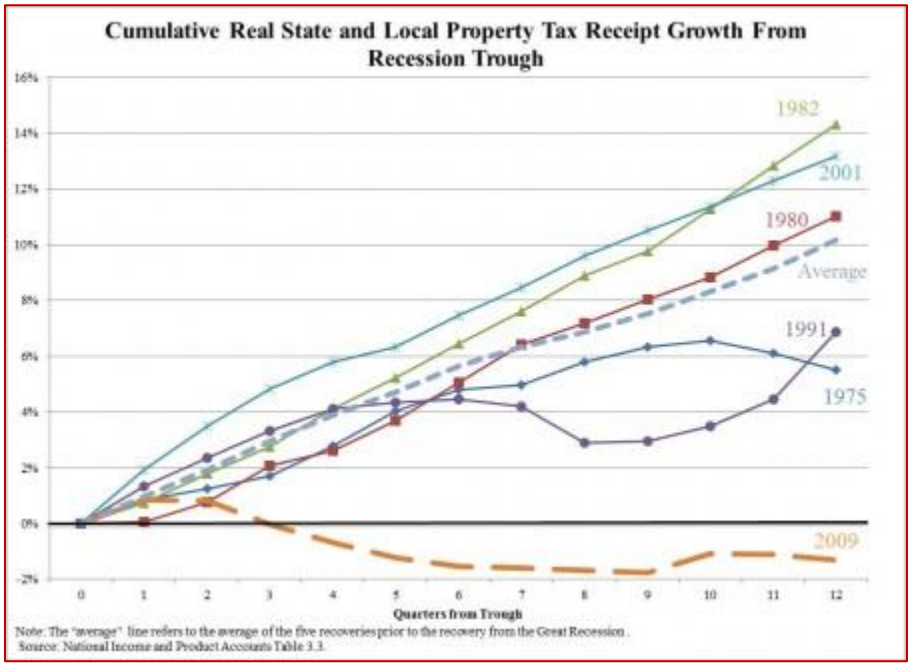
- Personal income tax collections increased by 10.8% (this is the 12th consecutive quarter that revenues rose);
- Sales tax collections rose by 2.7% (this is also the 12th consecutive quarter that sales and use tax revenues have risen).
- Corporate income taxes (which vary enormously around the country) rose by 1.2%.
- Revenue from motor fuel taxes, tobacco taxes, alcoholic beverage taxes, motor vehicle licenses, and all other state taxes all either grew by less than 2.5% or actually declined;
- Thirty-six states reported higher tax revenue collections than in the same quarter of 2007, at the start of the recession.

For local governments, Rockefeller pointed to continued weakness in local tax collections. For the quarter ending last December, the 2.3% growth in the four-quarter moving average of inflation-adjusted local tax collections is relatively weak compared to historical averages, and slightly weaker than in the previous quarter. As a result, the Institute suggests, local governments could face continuing fiscal challenges if this weakness continues.

A Different Kind of State & Local Recovery. At the Urban Institute's Tax Center, Ben Harris writes about how very different this recovery has been than past recoveries in the U.S., noting that until the Great Recession, "state and local governments played a remarkably constant role through down business cycles. For four decades, when the economy turned sour, state and local governments boosted their spending—mitigating the depths of recessions and adding to growth when the economy revived." But his time, state and local governments addressed budget holes by cutting spending, so that state and local budget cuts made the national recession even worse—and so that "when the economy turned a corner in mid-2009, state and local government consumption (i.e., current spending on government programs like police and fire departments, education, and health) and investment remained depressed—a big reason why the recovery has been so weak.," noting: "Never before had the state and local consumption and investment been negative three years into a recovery, but in 2009, it was down by about 4 percent (see chart immediately below).



He writes that the Great Recession was "longer and more destructive than any other post-war recession. The severity meant that many state rainy-day funds, which had been replenished after the 2001 recession and are designed to help states weather downturns, were insufficient to protect against the slump. Second, state and local governments were reluctant to sufficiently raise taxes to cover the decline in revenue…. And third, the steep decline in housing prices meant that property tax revenues collapsed, though this took a while because assessments often lag changes in market value….Like the decline in state and local consumption and investment, this fall in property tax revenue was unprecedented. In prior recoveries, inflation-adjusted property tax revenue typically grew by 10 percent three years after the recession had ended. But in 2009, property tax revenue was down by 1 percent (see chart below)."

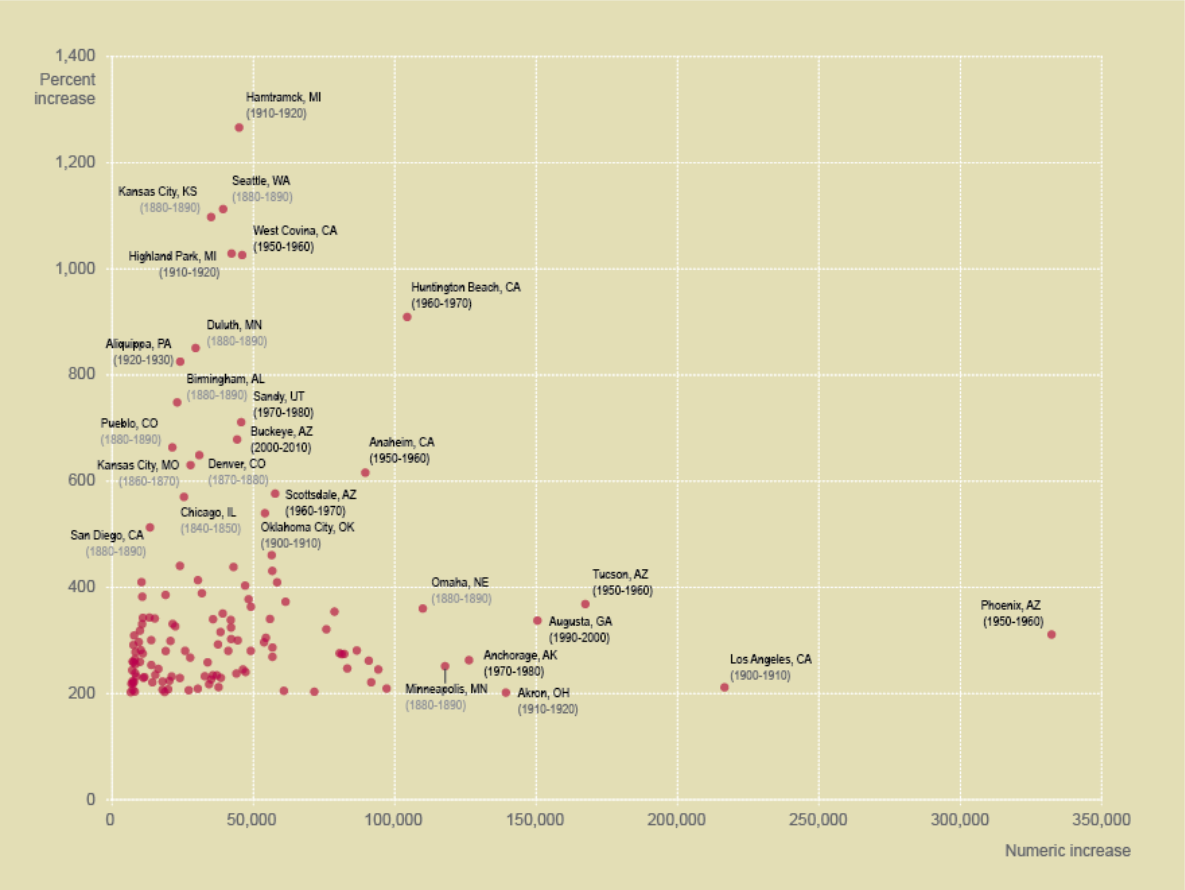


Innovation

This week, in Hamburg, a five story building opened which will use algae to generate heat, revenue through the use of fast growing algae to create biofuel, produce heat, shade the building, and abate street noise.

Demographics

Booming Cities: decade to decade



View Data Table

City growth of 200% or more between decennial censuses represents phenomenal change. Fast-growing cities first included those industrializing rapidly, such as Lowell, MA. Later, cities such as Chicago and St. Louis, MO grew very quickly when they served as gateway cities to the opening frontier lands in the Midwest and West. More recently, cities in the West and the South have shown very rapid growth over 10-year periods. Also gaining rapidly are some suburban or satellite cities within commuting distance to large cities.

SOURCE: Decennial censuses 1830 to 2010

NOTE: Booms in earlier time periods are shown using lighter grey text for the date range. To focus on fast growth of large- and medium-sized cities, cities were selected if they grew 200% or more between any 2 successive decades and if they were above a certain population threshold in the second decade in the calculation. Population thresholds for the second decade vary between time periods and are as follows: 10,000 or more for the period 1790-1890;

25,000 for the period 1910-1950; and 50,000 for the period 1950-2010. Philadelphia, PA experienced growth of 444,153 (366%) between 1850 and 1860, due primarily due to large-scale annexation of adjacent communities.

Quotes of the Week

"America needs towns like West. That's what makes this country great." ~ President Obama, yesterday, at the memorial service in the city of West, Texas, referring to its first responders.

"This bill (referring to the Marketplace Fairness Act) will allow the states to ask Internet retailers when they sell in the state to collect sales tax. It is very straight forward." ~ Sen. Dick Durbin (D-Ill.)

Ethics & Public Trust

Phoenix, one of the largest cities without a government ethics program, has now received a report from a task force selected by the mayor. The Ethics Task Force, which according to an article in the Arizona *Republic*, consists of "prominent attorneys and judges," filed a report with the Council on March 6th. The report came back with 27 recommendations, including one to seriously bump up requirements for elected officials. Read more about it here. The report, unfortunately, does not appear to be publicly available. The city does have limited ethics guidelines (see the city's ethics handbook). It does not appear to have ethics training, ethics advice from either the city attorney's office or from a committee consisting of the city attorney, the city auditor, or the city manager; disclosure only of conflicts in certain situations; and there seems to be no enforcement process. Nevertheless, the three goals set by the mayor relate only to "ethics standards." The task force went beyond "ethics standards" to recommend both ethics training and an "independent" ethics commission—but a commission that would only be able to make recommendations to the council and enforce the ethics code only against elected officials and board members. The executive summary is silent with regards to ethics advice, disclosure (except of gifts), EC staff, the EC budget, EC initiation of investigations, whistleblower protection, or an ethics hotline. Perhaps of greater apprehension from the perspective of public trust is the reaction from the Council. Ethics Task Force Chairman Rick Romley, the former Maricopa County Attorney, who noted the recommendations apparently are not sitting well with most of the City Council members (He's been meeting with the council throughout the process to update members on the proposals.).

Little Legalities

Bankruptcy, Constitutional, Preemption, Procedural & Other Key Decisions or Cases

Mandatory "deregulated" rate "stabilization." For over a century, Maryland, like almost all states, regulated electric utilities. It also imposed a franchise tax on the gross receipts of those to whom it granted a monopoly. In 1999, Maryland, like many states, determined to deregulate its electricity market, allowing companies to compete to supply electricity to customers, while the exiting utility would continue to distribute that electricity at regulated rates. The utility in this case was, itself, also one of the entities

competing to supply power to customers. To reflect that the utility would owe franchise tax only on its regulated (distribution) receipts, the legislature also amended the law that effect. The Maryland high court has now ruled that, in establishing a rate stabilization plan to head off the negative effects of deregulating the state's electricity market, the legislature did not provide a related franchise tax benefit to the utility. It did not take long for the state to notice, in the words of the court, that "the anticipated benefits of competition failed to materialize." For Maryland, it was when the utility in this case proposed a 72% competitive rate increase that lawmakers realized they needed to tweak the system, and opted for a "rate stabilization plan." That plan would spread out any competitive rate increase by the utility over a number of years, using offsetting charges and credits during that time. But there were two problems with this plan. First, the utility would offer super-competitive rates (because of the credits) during early periods and not-so competitive rates (because of charges) during later periods. So the state also made the credits and charges "non-by-passable," that is, applicable to all users of power distributed by the utility, over all periods, regardless of whether the user purchased electricity from the utility or a competing supplier. The second problem is that the stabilized rates for part of the period would not be sufficient to cover costs. So lawmakers allowed the utility to issue bonds and use the proceeds to cover costs, repaying those bonds during periods when it was allowed to impose additional charges. (We call this "financing" in the deregulated world.) The transaction costs for issuing the bonds were rolled into the utility's regulated rates. The separate charges and credits for rate stabilization were required to be billed by the utility on its invoices to anyone who received electricity distributed by the utility—and so were included in the distribution (taxable/regulated) portion of the invoice. The utility took the position that its taxable (regulated) receipts should include the credits or charges under the rate stabilization legislation. (This had the effect of deferring franchise tax liability during the period that credits were applied to customers' bills.) The state supreme court, however, disagreed. Instead, it noted that the rate stabilization plan, while implemented through amounts credited or billed on the regulated (taxable) side of the utility's business, was meant to stabilize the competitive (nontaxable) rates charge by the utility. The fact that the charges were billed in the distribution portion of customers' bills was only to make them "non-by-passable" — to ensure that they reached all customers. Also, the court noted, these separate charges indicated that they did not become part of the utility's new regulated rate. It was, said the court, like a "grocery store that displays its aging bakery products in the produce section at the front of the store in order to render them, in another sense, 'non-by-passable.'" The court savored its final words: finding that "does not thereby qualify a Boston cream pie as a vegetable." *State Department of Assessments and Taxation v. Baltimore Gas & Electric Company*, Court of Appeals of Maryland, 14, 3/22/2013.

Minnesota transfer tax found to be preempted. A federal district court in Minnesota, in separate cases, has dismissed suits brought by local governments there against Fannie Mae and Freddie Mac seeking to collect transfer taxes on properties foreclosed by the entities. Federal charters establishing the entities provide that they and their assets "shall be exempt from all taxation." In both cases, the court found that this preemption applied to excise taxes such as the transfer tax at issue. The court rejected the local governments' reliance on *United States v. Wells Fargo Bank*, in which the U.S. Supreme Court had held that a federal statute preempting certain assets from "all taxation" applied only to direct taxes, such as property taxes, and not to an estate tax, which the court characterized as an excise tax. The court noted that the majority of other federal courts faced with this question in similar cases have ruled that *Wells Fargo* is not applicable. Instead, here, the scope of preemption was apparently intended to encompass not only assets but also any tax on the entities themselves. This interpretation also accords with Congress's apparent policy in granting the exemption, the court concluded, as well as its choice of sweeping language to implement that policy. *Hennepin County v. Federal National Mortgage Association*, U.S. District Court, Minn., Civil No. 12–2075(DSD/TNL), 3/27/2013; and *Vadnais v. Federal National Mortgage*, U.S. District Court, D. Minn., Civil No. 12–1598(DSD/TNL), 3/27/2013.

Atlanta – once a tax collector – now a taxpayer. The Georgia Supreme Court has upheld a ruling that a Atlanta is not a "local authority" and its activities at the Hartsfield-Jackson International Airport are

therefore subject to the taxing jurisdiction of College Park. Atlanta and College Park had made an agreement in 1969 that Atlanta would have the exclusive right to collect occupation taxes from businesses located at the airport even if they were within the city limits of College Park. In 2007, College Park decided it would no longer honor that deal, and the courts determined that the agreement was unenforceable in any case. But Atlanta also claimed that it was a "local authority," and its operations at the airport were therefore not subject to tax. The state appellate court had ruled in favor of College Park. Under state law, where a municipality is not acting to carry out a government function, but rather, is acting in a proprietary business capacity within the municipal corporate limits of another municipality, it can be held responsible for paying occupation taxes to that municipality for conducting such operations. "Local authorities," on the other hand, are exempt from tax. The term "local authority" is not defined. The high court, however, concluded that if the legislature had intended to exempt municipalities from paying occupation taxes as "local authorities," it could have done some by expressly exempting municipalities. Instead, it was clear that the terms "local authority" and "municipality" are separate and distinct. Moreover, "local authority" is also set out as a separate entity from a "local government" under state laws dealing specifically with local governments. Therefore, Atlanta could not be exempt as a local authority, the court concluded. *City of Atlanta v. City of College Park*, Supreme Court of Georgia, S11G1839, 3/28/2013.

Applicable interest statute is the one in effect when the refund claim accrues. The Tennessee court of appeals has ruled in a matter concerning how interest should be calculated on refunds of estate and inheritance taxes, which were overpaid on original returns, and then later claimed after amendments to the applicable interest statute reduced the amount of interest payable. Further complicating the issue here was the fact that the amount of state taxes depended on confirmation of federal tax amounts and the commissioner argued that he did not have "proper proof" of the refund, based upon the claims alone, until that confirmation was received. In effect, the estate claimed that its entitlement to interest on the refund vested when it made the tax overpayments on its original return, and that application of the later version of the statute violated the rule against retroactive application of a tax statute. The court, however, found that there is no right to tax refunds, apart from the grant of such right in statute. Nor could the estate point to any authority for its position. Here, the statute granting refunds required that the refund be filed after the federal amounts had been finally determined. Because this was not done until after the interest statute was amended, it was that amended version that applied to the refund claim. The court also found that the term "proper proof" (of the refund claimed) could not be meant to refer to the claim itself, even though it was attested to and provided information about the basis for the refunds. It was reasonable, therefore, for the commissioner to take the position that "proper proof" referred to confirmation of amounts as determined or accepted by the IRS. *Estate of Joseph Owen Boote, Jr. v. Roberts*, Court of Appeals of Tennessee Nashville, M2012-00865-COA-R3-CV, 3/28/2013.

Service reasonably calculated to inform is sufficient. The Indiana tax court has ruled that the failure of an assessor to serve a summons and petition directly on the taxpayer does not bar the assessor's appeal. After the property tax board had ruled in the matter, the attorney for the assessor informed the attorney for the taxpayer (before the board) that the county would be filing an appeal. The county timely filed for appeal but mistakenly served a copy of the petition and summons on the attorneys, rather than on the taxpayer. (The court noted that when an appeal is filed from an order of the board, there can be no attorney of record for the respondent until after its attorney enters an appearance.) Nevertheless, the court concluded that the service of the attorneys was reasonably calculated to inform the taxpayer since the attorneys had a long history of representing the taxpayer before the assessor. The taxpayer even conceded that it had timely knowledge of the appeal. So while procedural rules might be extremely important, said the court, it would not do to become "slaves to the technicalities themselves." *Washington Township Assessor v. Verizon Data Services, Inc.*, Indiana Tax Court, 49T10-1102-TA-13, 4/5/2013.

911 fee does not apply to prepaid services. The Texas supreme court has held that the state's 911 fee, under a pre-2010 version of the imposition statute, did not apply to prepaid wireless telecommunications subscribers. The court found that the original 1997 law—on the books there was such a thing as prepaid service—was not intended to apply to such service. The 1997 law required wireless service providers to collect 50 cents per month for each wireless telecommunications connection "in the same manner it collects…charges for service." Then, in 2010, the legislature amended the imposition statute to also impose "a prepaid wireless 9-1-1 emergency services fee of two percent of the purchase price of each prepaid wireless telecommunications service purchased by any method…" Here, the prepaid providers had paid fees prior to the change in the law, even though they were the only prepaid providers to do so (apparently) and only applied for refunds when they determined they had overpaid what they believed they owed. Then, after the law was amended, the providers sought review of whether the tax applied and the trial court determined that it did not. The court of appeals reversed. The state's high court noted that whether the pre-2010 statute unambiguously imposed a fee on prepaid providers was not instantly clear. On the one hand, the language appeared to cover all wireless providers. On the other hand, the mandatory mechanics for collection seemed nearly impossible to apply coherently to prepaid service. The fee was "doubtless intended to tax all wireless service that then existed, and certainly an old statute can encompass new technologies if the statutory text is worded broadly enough," said the court. But ultimately, it was the legislature's later action the sealed the issue here. This was due to the fact that Texas courts had long recognized a strong presumption against double taxation. (Post-amendment, there would be two wireless 911 fees that, if the state was correct, would both apply to prepaid services.) Admittedly, said the court, "our double-taxation jurisprudence has not been a model of clarity." Some cases indicated that if double taxation was permissible at all, it would not be presumed. Other cases indicated that double taxation would simply not be permitted. Still other cases assumed double taxation would be unlawful, but found that no double taxation occurred or had not be proven. But never had the court explained why. Fortunately, other states had done so and the court generally agreed with the reasoning they had used. In short, "the problem is not so much that two taxes are assessed; the problem is that the double-tax burden is imposed on some taxpayers but not on others," the court concluded. This unequal imposition offends uniformity. It's not, said the court, that some classes of taxpayers cannot be assessed more than others, but there had to be explicit adoption of such classes by the legislature and some apparent purpose in doing so. The state argued that the amendment adding the 2% charge on prepaid services essentially preempted and implicitly repealed the 50 cent charge that previously applied. Courts, however, generally only hold that an amendment implicitly repeals existing law when the two are irreconcilable, and that was not true here. By their literal terms, both fees could apply; they would just result in illegal double taxation. The state also argued that under rules promulgated by the state controller, only the 2% fee applied. But the court concluded that it was not bound to follow an administrative interpretation where the statute was not ambiguous. And, the state was bound to take the position that application of the 50 cent charge was not ambiguous , or else it's application would be construed in the provider's favor. Speaking of which, the court found that the pre-amendment statute could be seen as ambiguous and would therefore have to be interpreted under the "ancient pro-taxpayer presumption" that "the sovereign is bound to express its intention to tax in clear and unambiguous language." The state argued that the court should defer to the ruling of the administrative body in this matter, which concluded that the fee was applicable under the pre-amendment statute. That would be fine, said the court, except that agency deference does not displace strict construction when the dispute is not over how much tax is due but, more fundamentally, whether the tax applies at all. Otherwise, the presumption of strict construction would be "flipped on its head." In short, the court concluded: "Judicial construction of tax statutes eschews fuzzy math. Legislators must speak clearly, agencies heed assiduously, and courts review exactingly. Several cardinal, century-old principles dictate strictness in tax matters: (1) tax authorities cannot collect something that the law has not actually imposed; (2) imprecise statutes must be interpreted 'most strongly against the government, and in favor of the citizen'; and (3) we will not extend the reach of an ambiguous tax by implication, nor permit tax collectors to stretch the scope of taxation beyond its clear

bounds." *TracFone Wireless, Inc. v. Commission on State Emergency Communications,* Supreme Court of Texas, 11-0473, 4/5/2013.

Property Tax Decisions

No-charge housing property for actors in exempt theatre is also exempt. The New York intermediate appellate court has ruled that apartment buildings used to house staff and actors employed in seasonal theater produced by a charitable non-profit organization were entitled to a property tax exemption. The buildings were used exclusively for an exempt purpose based on evidence that showed they were necessary to house staff and actors and that they helped develop a community where volunteers could work together on creative endeavors. Moreover, the owner did not make housing available to the public and charged no rent to the tenants. *In the Matter of Merry-Go-ound Playhouse, Inc. v. Assessor of City of Auburn*, New York Supreme Court, Appellate Division Fourth Judicial Department, 01955; 268 CA 12-01797, 3/22/3013.

Classification of  **.** The Ohio appellate court has ruled that tees, cart paths, water hazards, fairways, bunkers, roughs, and holes—all part of a golf course—were properly classified as real property, not business fixtures, unlike the underground sprinkler system used to water the course. Under Ohio law, whether property is classified as real property or as personal property for tax purposes depends on the interaction of two statutes. The first provides that "real property" includes "all things contained therein, and, unless otherwise specified…all buildings, structures, improvements, and fixtures." The second provides that "personal property" includes items of tangible personal property including "business fixtures" that are not real property. Here, the court noted that the features at issue generally had no physical existence outside of the land itself and would not separately be considered tangible personal property. On the other hand, it was possible that the underground sprinkler systems would be considered a business fixture, but the taxpayer failed to provide a separate valuation for it. *SSN II, LTD v. Warren County Board of Revision*, Court of Appeals of Ohio Twelfth Appellate District of Ohio, Warren County, CA2012-04-037, 2013-Ohio-1112, 3/25/2013.

 **II.** The Illinois appellate court has remanded, for the second time, a case involving proper classification and valuation of golf course property. At one time, the course had been assessed entirely as open land. Then, the assessor determined that, because it also contained improvements (e.g. club houses, parking lots, etc.) it should be treated as residential, substantially increasing its value. In the earlier appeal in this case, the court ruled that the legislature intended to grant open space status to portions of the golf course that constituted a landscaped area as well as portions that facilitated or conserved the maintenance of the landscaped area. Since a golf course typically requires certain appurtenances in order to function, said the court, these improvements facilitate the existence of the golf course itself and function to conserve the landscaped areas. On remand, the property tax appeals board found that the clubhouse, the swimming pool, tennis facilities, golf learning center, parking lots, caddy shack, maintenance buildings/sheds, driveways and the halfway house for the golf course all facilitated the existence of the golf course. This, said the appellate court, evidently resulted from reading its earlier opinion too broadly. Instead, said the court, the relationship between the improvement and the golf course itself must be more than a mere tangential relationship. "We had hoped," said the court, that the board would develop "reasonable criteria" as it "confronted concrete factual situations in the course of deciding future cases." So, to clarify, the court has now held that in order to function to "conserve" the open space, the improvements must have a "substantial nexus" with the landscaped area of the golf course. The court perceived "no nexus between the swimming pool, tennis facilities, and the riding arena and stables and

the golf course." Less clear was the nexus between the maintenance buildings, parking lots, driveways, and clubhouse. Therefore the court remanded the case for further factual findings.
The court also cautioned that the mere use of profits from one part of the property to support the golf course would not be enough. (The court asked, would it be reasonable to classify the operation of a car dealership on a corner of the property as open space simply because it contributed to the support of the open space? And what about a quarry?) The case has been remanded for further proceedings. *The Lake County Board of Review v. Illinois Property Tax Appeal Board*, Appellate Court of Illinois, 02-12-0429, 3/26/2013.

Church  **parking lots.** The Georgia appeals court has ruled that an income-producing parking lot owned by a church did not qualify for an exemption from property tax. The church used the lot for church functions but allowed it to be used as paid parking at other times. The state Supreme court had previously held that whether a tax exemption was available for an income-producing property required a determination of the "primary purpose" of the property. Here, there was no question that the properly was primarily used to provide paid parking to the public. The court also concluded that a provision in state law that allowed an exemption for *buildings* used to secure income that, in turn, is used exclusively for the operation of a charitable institution did not apply here. Rather, the statutory language indicated that it was only buildings (and the land upon which they were located) that could qualify under this provision. The court also noted that by deciding to use the property here to provide paid parking, the church was competing with private taxable businesses. *First Congregational Church v. Fulton County Board of Tax Assessors*, Court of Appeals of Georgia, A12A2535, 3/27/2013.

No jurisdiction for court to enforce tax exemption judgment from prior year. The Louisiana court of appeal, reversing the lower court, has ruled that a nonprofit, tax-exempt fraternal organization (yacht club), previously determined by a state court to be entitled to a tax exemption for its yacht, could not simply sue to enforce that prior judgment in a subsequent year in which the assessor had issued the organization a tax bill. The lower court had concluded that the assessor and his personnel had "lulled" the yacht club into a "sense of security." The court of appeal, however, found that not only did the yacht club follow the wrong procedure, it could not hope to apply a judgment in a tax case for one year to another year. Instead, the law is clear that the tax is imposed based on conditions existing as of January each year. Moreover, the yacht club admitted that it did not provide the assessor with the required annual application or otherwise meet its burden for proving that it was entitled to the exemption. It argued, instead, that the state constitution placed the burden on the assessor, but the court disagreed. Nor was evidence that the exemption had previously been allowed sufficient to meet the taxpayer's burden. *Southern Yacht Club v. Zeno*, Court of Appeal of Louisiana Fourth Circuit, 2012-CA-1309, 3/27/2013.

New owner of property can protest assessment for that same year. The South Carolina court of appeals has held that a purchaser of property in a foreclosure sale had the right to protest the assessed value of the property for the year in which it was purchased, even though he was not the owner when the tax was levied. Under state law, a "property taxpayer" may appeal the property tax assessment. A "property taxpayer" means a person who is liable for, or whose property or interest in property, is subject to, or liable for, a property tax. In the instant case, said the court, the owner fit the description of a person whose property is subject to the property tax since unpaid property taxes become a lien upon the real property at the time when they are assessed. *Taylor v. Aiken County Assessor*, Court of Appeals of South Carolina, 5103, 3/27/2013.

Failure to raise constitutional argument in administrative hearing is a failure to exhaust. The Texas appeals court has ruled that a taxpayer was required, at the administrative level, to raise a claim that property should be removed from the tax rolls on the ground that it is in interstate commerce, and failure

to raise it there prevents it from being raised on appeal to the district court. The court found no exception to exhaustion for such issues of pure law where the taxpayer seeks to have an assessment set aside. The appraisal review board is authorized to remove property from the rolls, noted the court, so the relief sought would have been available in the administrative proceeding. Nor could an administrative protest filed on other grounds suffice to meet the exhaustion requirement. Similarly, the requirement could not be met by filing a motion to correct the tax rolls under a provision for changing the "form" and "location" of properties, since here, the argument was that the state had no constitutional jurisdiction to assess the tax, not that it had mischaracterized its form or location within the state. Finally, the court rejected the argument that because the district court reviews the administrative determination de novo this ameliorates the failure to raise the issue at the administrative hearing. Even though the district court's review is de novo, its jurisdiction is still appellate in nature. *Harris County Appraisal District v. Etc Marketing, Ltd.*, Court of Appeals of Texas, 14-12-00171-CV, 4/2/2013.

eSales, Sales & Use Taxes

No resale or sale to government exemption for campus food service provider. The Colorado court of appeals has ruled that sales made by a food service provider under contract with the Colorado School of Mines were taxable sales. The provider argued that the meals were exempt, either as wholesale sales (for resale by the school) or as sales to the school in its governmental capacity. The court concluded that when the provider sold meals to students under the school's meal plan it was not selling meals on an exempt wholesale basis. While it was true that the contract referred to the meals as being sold to the school for resale, this was not determinative. Rather, the question was whether the school ever had physical control over the food, which it did not. Instead, students acquired the food directly from the provider for their own use and consumption. The provider did all of the buying, preparation, displaying, and service of the food. While it was a close question, therefore, the court found that it must construe the exemption against the taxpayer. The court also concluded that the provider was not selling the food to the school for use solely in its governmental capacity. While the governmental purpose of the school included the "rent, lease, or purchase buildings or facilities for dining," that did not include the acquisition of food for resale. Moreover, since the school did not operate the dining facilities, it could be said to be purchasing food for that purpose. Also, the court noted, the school had contracted with the provider, in part, to make meals available to staff and for the visiting public, and had done so at a profit. *City of Golden v. Aramark Educational Services, LLC*, Colorado Court of Appeals Division VII, 12CA0088, 3/28/2013.

A Rose by Any Other Name. A Florida hearing officer has ruled that a business that held itself out as selling all types of flower arrangements was a "florist" for sales tax purposes despite the fact that the business itself did not maintain any inventory of flowers or related items and fulfilled all orders through other businesses. Under state law, florists are taxed on all orders taken in the state regardless of where or by whom the items sold are delivered. Florists located in this state are not liable for sales tax on payments received from other florists for items delivered to customers in the state. Regulations illustrate how telegraphic orders from one florist to another are taxed. It did not matter, the hearing officer concluded, that the business here did not make deliveries of flowers since it held itself out as selling floral arrangements. Nor did it matter that orders were generally taken over the internet, rather than by telegraph. *American Business USA Corp. v. Department of Revenue*, Florida Division of Administrative Hearings, 2013-005-FOF, 3/29/2013.

Software creating "feature enhancements" is tangible personal property taxable where delivered. The Texas court of appeals has upheld a lower court ruling denying a telecommunications services provider a sales tax refund for tax paid on services to update the software used to operate its network. The software service providers characterized the services as creating "feature enhancements" including changes to increase caller capacity, allow for multiple messaging and new filing capabilities, permitting

phone number portability and more effective transmission of emergency government communications. The contracts were lump-sum contracts covering the software, testing and installation. The software was delivered to the provider's testing laboratory in Texas and remained installed there to provide technical support, although the software might also be used outside the state. The provider argued that what it purchased was a service, not taxable software. (Texas defines software as tangible personal property regardless of the manner of delivery.) The court, however, noted that a substantial amount of the lump-sum purchase price was paid either before or shortly after testing and that the software could not be characterized as a maintenance "service." The court found that the applicable definition of "maintenance" generally is "all work on operational and functioning tangible personal property necessary to sustain or support safe, efficient, continuous operations, or to keep in good working order by preventing the decline, failure, lapse, or deterioration," and in the context of software, includes "error correction, improvements, or technical support." The provider's argument was based on an expansive reading of the term "improvements," and that such a reading could not be reconciled with the general definition of "maintenance." The installation of the new software here brought a new functionality and it was clear from the contracts that the provider's object was to obtain the new software features, not to maintain existing ones. The court rejected the provider's assertion that it was entitled to a partial refund because the software was also installed on switches outside Texas. There was simply no authority for this proposition, the court concluded, since the contract documents clearly provided for delivery of the software in Texas. *Verizon Business Network Services, Inc. v. Combs*, Court of Appeals of Texas, 07-11-0025-CV, 4/3/2013.

Grants

Department of Agriculture

10.912 Conservation Innovative Grants - Louisiana 2013
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230893&mode=VIEW; Eligibility: State and local governments, Institutions of Higher Education (IHEs); Due date: 6/3/13; Matching requirement

10.912 Conservation Innovation Grant for North Dakota
http://www.grants.gov/search/search.do;jsessionid=MLJQR1sH2hkLcpQGnJw24MjL0C4fhb6JT0kR1Qhk39qdD3G3Ty1b!651665179?oppId=231153&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 8/1/13

Department of Commerce

11.609 National Strategy for Trusted Identities in Cyberspace (NSTIC) Pilots: Trusted Online Credentials for Accessing Government Services Cooperative Agreement Program
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230733&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 5/16/13

Department of Education

84.133 Disability and Rehabilitation Research Projects and Centers Program: Disability and Rehabilitation Research Projects (DRRPs): Center on Knowledge Translation for Technology Transfer
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230800&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 6/17/1; Matching requirement

84.326 Office of Special Education and Rehabilitative Services (OSERS): Technical Assistance and Dissemination to Improve Services and Results for Children With Disabilities: Center on Dispute Resolution

http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230954&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 6/3/13

Department of Health and Human Services
93.273 The Role of Extracellular RNA in Mediating the Health Effects of Alcohol (R21)
http://www.grants.gov/search/search.do;jsessionid=TvQBR1nTdyK9JZhvJMLfThbGYcWS5lYjnZTn2mSQvqtGwd2QyDGd!-189593869?oppId=230535&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 5/7/16

93.173 NIDCD Research On Hearing Health Care (R21/R33)
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230555&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 2/24/15

93.242 Pediatric Suicide Prevention in Emergency Departments (U01)
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230573&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 10/18/13

93.847 Planning Grants for Translating CKD Research into Improved Clinical Outcomes (R34)
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230575&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 7/30/13

93.393, 93.394, 93.395, 93.396, 93.398, 93.399 Paul Calabresi Career Development Award for Clinical Oncology (K12)
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230795&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 6/18/13; 93.866 Optogenetic Tools for the Study of Neural Systems in Aging and Alzheimer's Disease (R01)
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230980&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 8/1/13

93.226 The Developing Evidence to Inform Decisions about Effectiveness (DEcIDE) Research Network (U19)
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230979&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 5/31/13

93.064 Evidence-Based Laboratory Medicine: Laboratory Medicine Best Practices Systematic Review Recommendations Evaluation
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230804&mode=VIEW; Eligibility: State and local governments, IHEs Due date: 5/30/13

93.855, 93.856 Pharmacological Approaches to Evaluating Drug Regimens to Address Antimicrobial Resistance (R01)
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=231025&mode=VIEW; Eligibility: State and local governments, IHEs

Due date: 7/30/13

93.103 In vitro-In vivo Correlations of Parenteral Microsphere Drug Products
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=231024&mode=VIEW; Eligibility: State and local governments, IHEs
Due date: 6/1/13

93.576 Projects to Establish Individual Development Account (IDA) Programs for Refugees
http://www.grants.gov/search/search.do;jsessionid=yjSSR1bQpf2vz2nNRzJ6LLDh39G9Zv5n7j2zYGtnnvtPfBQTHFdt!-298178550?oppId=230975&mode=VIEW; Eligibility: State and local governments, IHEs
Due date: 6/17/13

93.103 Enhancing post-market surveillance through developing registries for medical device epidemiology (U01)
http://www.grants.gov/search/search.do;jsessionid=MLJQR1sH2hkLcpQGnJw24MjL0C4fhb6JT0kR1Qhk39qdD3G3Ty1b!651665179?oppId=231113&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 4/30/17

93.070 Building Resilience Against Climate Effects (BRACE)
http://www.grants.gov/search/search.do;jsessionid=MLJQR1sH2hkLcpQGnJw24MjL0C4fhb6JT0kR1Qhk39qdD3G3Ty1b!651665179?oppId=231154&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 6/3/13

93.226 AHRQ Patient Centered Outcomes Research (PCOR) Institutional Mentored Career Development Program (K12)
http://www.grants.gov/search/search.do;jsessionid=MLJQR1sH2hkLcpQGnJw24MjL0C4fhb6JT0kR1Qhk39qdD3G3Ty1b!651665179?oppId=231053&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 7/17/13

93.095 Hazardous Materials Worker Health and Safety Training (U45) Administrative Supplements for Hurricane Sandy Response and Recovery (Admin Supp)
http://www.grants.gov/search/search.do;jsessionid=MLJQR1sH2hkLcpQGnJw24MjL0C4fhb6JT0kR1Qhk39qdD3G3Ty1b!651665179?oppId=231101&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 5/2/13

Department of the Interior
15.512 Study of Low Salinity Zone Phytoplankton Bloom Formation and Sediment Nutrient Fluxes
http://www.grants.gov/search/search.do;jsessionid=MLJQR1sH2hkLcpQGnJw24MjL0C4fhb6JT0kR1Qhk39qdD3G3Ty1b!651665179?oppId=231133&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 5/3/13

National Endowment for the Humanities
45.149 Humanities Collections and Reference Resources
http://www.grants.gov/search/search.do;jsessionid=MLJQR1sH2hkLcpQGnJw24MjL0C4fhb6JT0kR1Qhk39qdD3G3Ty1b!651665179?oppId=231056&mode=VIEW; Eligibility: State and local governments, IHEs; Due date: 7/18/13