



Senate

General Assembly

File No. 879

January Session, 2025

Senate Bill No. 1551

Senate, May 12, 2025

The Committee on Appropriations reported through SEN. OSTEN of the 19th Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

**AN ACT CONCERNING THE DEPARTMENT OF ECONOMIC AND
COMMUNITY DEVELOPMENT'S SPENDING ON ARTS AND
HUMANITIES ACTIVITIES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 10-395 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage*):

3 (a) There is established an account [within the General Fund] to be
4 known as the "culture and tourism account". The account shall contain
5 all moneys required by law to be deposited in the account, including,
6 but not limited to, not less than ten per cent of the amounts received by
7 the state from the tax imposed under subparagraph (I) of subdivision
8 (1) of section 12-408, as amended by this act.

9 (b) Moneys in the account shall be used for purposes including, but
10 not limited to, providing grants-in-aid to organizations engaging in or
11 promoting the arts, helping to make the state a destination for leisure
12 and business travelers, preserving and promoting historic resources and

13 interpreting and presenting the state's history and culture.

14 Sec. 2. Subdivision (1) of section 12-408 of the general statutes is
15 repealed and the following is substituted in lieu thereof (*Effective July 1,*
16 *2025, and applicable to sales occurring on or after July 1, 2025*):

17 (1) (A) For the privilege of making any sales, as defined in
18 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
19 for a consideration, a tax is hereby imposed on all retailers at the rate of
20 six and thirty-five-hundredths per cent of the gross receipts of any
21 retailer from the sale of all tangible personal property sold at retail or
22 from the rendering of any services constituting a sale in accordance with
23 subdivision (2) of subsection (a) of section 12-407, except, in lieu of said
24 rate, the rates provided in subparagraphs (B) to (I), inclusive, of this
25 subdivision;

26 (B) (i) At a rate of fifteen per cent with respect to each transfer of
27 occupancy, from the total amount of rent received by a hotel or lodging
28 house for the first period not exceeding thirty consecutive calendar
29 days;

30 (ii) At a rate of eleven per cent with respect to each transfer of
31 occupancy, from the total amount of rent received by a bed and
32 breakfast establishment for the first period not exceeding thirty
33 consecutive calendar days;

34 (C) With respect to the sale of a motor vehicle to any individual who
35 is a member of the armed forces of the United States and is on full-time
36 active duty in Connecticut and who is considered, under 50 App USC
37 574, a resident of another state, or to any such individual and the spouse
38 thereof, at a rate of four and one-half per cent of the gross receipts of any
39 retailer from such sales, provided such retailer requires and maintains a
40 declaration by such individual, prescribed as to form by the
41 commissioner and bearing notice to the effect that false statements made
42 in such declaration are punishable, or other evidence, satisfactory to the
43 commissioner, concerning the purchaser's state of residence under 50
44 App USC 574;

45 (D) (i) With respect to the sales of computer and data processing
46 services occurring on or after July 1, 2001, at the rate of one per cent, and
47 (ii) with respect to sales of Internet access services, on and after July 1,
48 2001, such services shall be exempt from such tax;

49 (E) (i) With respect to the sales of labor that is otherwise taxable under
50 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section
51 12-407 on existing vessels and repair or maintenance services on vessels
52 occurring on and after July 1, 1999, such services shall be exempt from
53 such tax;

54 (ii) With respect to the sale of a vessel, a motor for a vessel or a trailer
55 used for transporting a vessel, at the rate of two and ninety-nine-
56 hundredths per cent, except that the sale of a vessel shall be exempt from
57 such tax if such vessel is docked in this state for sixty or fewer days in a
58 calendar year;

59 (iii) With respect to the sale of dyed diesel fuel, as defined in
60 subsection (d) of section 12-487, sold by a marine fuel dock exclusively
61 for marine purposes, at the rate of two and ninety-nine-hundredths per
62 cent;

63 (F) With respect to patient care services for which payment is
64 received by the hospital on or after July 1, 1999, and prior to July 1, 2001,
65 at the rate of five and three-fourths per cent and on and after July 1, 2001,
66 such services shall be exempt from such tax;

67 (G) With respect to the rental or leasing of a passenger motor vehicle
68 for a period of thirty consecutive calendar days or less, at a rate of nine
69 and thirty-five-hundredths per cent;

70 (H) With respect to the sale of (i) a motor vehicle for a sales price
71 exceeding fifty thousand dollars, at a rate of seven and three-fourths per
72 cent on the entire sales price, (ii) jewelry, whether real or imitation, for
73 a sales price exceeding five thousand dollars, at a rate of seven and
74 three-fourths per cent on the entire sales price, and (iii) an article of
75 clothing or footwear intended to be worn on or about the human body,

76 a handbag, luggage, umbrella, wallet or watch for a sales price
77 exceeding one thousand dollars, at a rate of seven and three-fourths per
78 cent on the entire sales price. For purposes of this subparagraph, "motor
79 vehicle" has the meaning provided in section 14-1, but does not include
80 a motor vehicle subject to the provisions of subparagraph (C) of this
81 subdivision, a motor vehicle having a gross vehicle weight rating over
82 twelve thousand five hundred pounds, or a motor vehicle having a
83 gross vehicle weight rating of twelve thousand five hundred pounds or
84 less that is not used for private passenger purposes, but is designed or
85 used to transport merchandise, freight or persons in connection with
86 any business enterprise and issued a commercial registration or more
87 specific type of registration by the Department of Motor Vehicles;

88 (I) With respect to the sale of meals, as defined in subdivision (13) of
89 section 12-412, sold by an eating establishment, caterer or grocery store;
90 and spirituous, malt or vinous liquors, soft drinks, sodas or beverages
91 such as are ordinarily dispensed at bars and soda fountains, or in
92 connection therewith; in addition to the tax imposed under
93 subparagraph (A) of this subdivision, at the rate of one per cent;

94 (J) The rate of tax imposed by this chapter shall be applicable to all
95 retail sales upon the effective date of such rate, except that a new rate
96 that represents an increase in the rate applicable to the sale shall not
97 apply to any sales transaction wherein a binding sales contract without
98 an escalator clause has been entered into prior to the effective date of the
99 new rate and delivery is made within ninety days after the effective date
100 of the new rate. For the purposes of payment of the tax imposed under
101 this section, any retailer of services taxable under subdivision (37) of
102 subsection (a) of section 12-407, who computes taxable income, for
103 purposes of taxation under the Internal Revenue Code of 1986, or any
104 subsequent corresponding internal revenue code of the United States,
105 as amended from time to time, on an accounting basis that recognizes
106 only cash or other valuable consideration actually received as income
107 and who is liable for such tax only due to the rendering of such services
108 may make payments related to such tax for the period during which
109 such income is received, without penalty or interest, without regard to

110 when such service is rendered;

111 (K) (i) For calendar quarters ending on or after September 30, 2019,
112 the commissioner shall deposit into the regional planning incentive
113 account, established pursuant to section 4-66k, six and seven-tenths per
114 cent of the amounts received by the state from the tax imposed under
115 subparagraph (B) of this subdivision and ten and seven-tenths per cent
116 of the amounts received by the state from the tax imposed under
117 subparagraph (G) of this subdivision;

118 (ii) For calendar quarters ending on or after September 30, 2018, the
119 commissioner shall deposit into the Tourism Fund established under
120 section 10-395b ten per cent of the amounts received by the state from
121 the tax imposed under subparagraph (B) of this subdivision;

122 (iii) For calendar quarters ending on or after September 30, 2025, the
123 commissioner shall deposit into the culture and tourism account
124 established under section 10-395, as amended by this act, ten per cent of
125 the amounts received by the state from the tax imposed under
126 subparagraph (I) of this subdivision;

127 (L) (i) For calendar months commencing on or after July 1, 2021, but
128 prior to July 1, 2023, the commissioner shall deposit into the municipal
129 revenue sharing account established pursuant to section 4-66l seven and
130 nine-tenths per cent of the amounts received by the state from the tax
131 imposed under subparagraph (A) of this subdivision, including such
132 amounts received on or after July 1, 2023, attributable to the fiscal year
133 ending June 30, 2023; and

134 (ii) For calendar months commencing on or after July 1, 2023, the
135 commissioner shall deposit into the Municipal Revenue Sharing Fund
136 established pursuant to section 4-66p seven and nine-tenths per cent of
137 the amounts received by the state from the tax imposed under
138 subparagraph (A) of this subdivision; and

139 (M) (i) For calendar months commencing on or after July 1, 2017, the
140 commissioner shall deposit into the Special Transportation Fund

141 established under section 13b-68 seven and nine-tenths per cent of the
142 amounts received by the state from the tax imposed under
143 subparagraph (A) of this subdivision;

144 (ii) For calendar months commencing on or after July 1, 2018, but
145 prior to July 1, 2019, the commissioner shall deposit into the Special
146 Transportation Fund established under section 13b-68 eight per cent of
147 the amounts received by the state from the tax imposed under
148 subparagraphs (A) and (H) of this subdivision on the sale of a motor
149 vehicle;

150 (iii) For calendar months commencing on or after July 1, 2019, but
151 prior to July 1, 2020, the commissioner shall deposit into the Special
152 Transportation Fund established under section 13b-68 seventeen per
153 cent of the amounts received by the state from the tax imposed under
154 subparagraphs (A) and (H) of this subdivision on the sale of a motor
155 vehicle;

156 (iv) For calendar months commencing on or after July 1, 2020, but
157 prior to July 1, 2021, the commissioner shall deposit into the Special
158 Transportation Fund established under section 13b-68 twenty-five per
159 cent of the amounts received by the state from the tax imposed under
160 subparagraphs (A) and (H) of this subdivision on the sale of a motor
161 vehicle;

162 (v) For calendar months commencing on or after July 1, 2021, but
163 prior to July 1, 2022, the commissioner shall deposit into the Special
164 Transportation Fund established under section 13b-68 seventy-five per
165 cent of the amounts received by the state from the tax imposed under
166 subparagraphs (A) and (H) of this subdivision on the sale of a motor
167 vehicle; and

168 (vi) For calendar months commencing on or after July 1, 2022, the
169 commissioner shall deposit into the Special Transportation Fund
170 established under section 13b-68 one hundred per cent of the amounts
171 received by the state from the tax imposed under subparagraphs (A)
172 and (H) of this subdivision on the sale of a motor vehicle.

173 Sec. 3. Subdivision (1) of section 12-411 of the general statutes is
174 repealed and the following is substituted in lieu thereof (*Effective July 1,*
175 *2025, and applicable to sales occurring on or after July 1, 2025*):

176 (1) (A) An excise tax is hereby imposed on the storage, acceptance,
177 consumption or any other use in this state of tangible personal property
178 purchased from any retailer for storage, acceptance, consumption or any
179 other use in this state, the acceptance or receipt of any services
180 constituting a sale in accordance with subdivision (2) of subsection (a)
181 of section 12-407, purchased from any retailer for consumption or use in
182 this state, or the storage, acceptance, consumption or any other use in
183 this state of tangible personal property which has been manufactured,
184 fabricated, assembled or processed from materials by a person, either
185 within or without this state, for storage, acceptance, consumption or any
186 other use by such person in this state, to be measured by the sales price
187 of materials, at the rate of six and thirty-five-hundredths per cent of the
188 sales price of such property or services, except, in lieu of said rate:

189 (B) (i) At a rate of fifteen per cent of the rent paid to a hotel or lodging
190 house for the first period not exceeding thirty consecutive calendar
191 days;

192 (ii) At a rate of eleven per cent of the rent paid to a bed and breakfast
193 establishment for the first period not exceeding thirty consecutive
194 calendar days;

195 (C) With respect to the storage, acceptance, consumption or use in
196 this state of a motor vehicle purchased from any retailer for storage,
197 acceptance, consumption or use in this state by any individual who is a
198 member of the armed forces of the United States and is on full-time
199 active duty in Connecticut and who is considered, under 50 App USC
200 574, a resident of another state, or to any such individual and the spouse
201 of such individual at a rate of four and one-half per cent of the sales price
202 of such vehicle, provided such retailer requires and maintains a
203 declaration by such individual, prescribed as to form by the
204 commissioner and bearing notice to the effect that false statements made
205 in such declaration are punishable, or other evidence, satisfactory to the

206 commissioner, concerning the purchaser's state of residence under 50
207 App USC 574;

208 (D) (i) With respect to the acceptance or receipt in this state of labor
209 that is otherwise taxable under subparagraph (C) or (G) of subdivision
210 (2) of subsection (a) of section 12-407 on existing vessels and repair or
211 maintenance services on vessels occurring on and after July 1, 1999, such
212 services shall be exempt from such tax;

213 (ii) (I) With respect to the storage, acceptance or other use of a vessel
214 in this state, at the rate of two and ninety-nine-hundredths per cent,
215 except that such storage, acceptance or other use shall be exempt from
216 such tax if such vessel is docked in this state for sixty or fewer days in a
217 calendar year;

218 (II) With respect to the storage, acceptance or other use of a motor for
219 a vessel or a trailer used for transporting a vessel in this state, at the rate
220 of two and ninety-nine-hundredths per cent;

221 (III) With respect to the storage, acceptance or other use of dyed diesel
222 fuel, as defined in subsection (d) of section 12-487, exclusively for
223 marine purposes, at the rate of two and ninety-nine-hundredths per
224 cent;

225 (E) (i) With respect to the acceptance or receipt in this state of
226 computer and data processing services purchased from any retailer for
227 consumption or use in this state occurring on or after July 1, 2001, at the
228 rate of one per cent of such services, and (ii) with respect to the
229 acceptance or receipt in this state of Internet access services, on and after
230 July 1, 2001, such services shall be exempt from such tax;

231 (F) With respect to the acceptance or receipt in this state of patient
232 care services purchased from any retailer for consumption or use in this
233 state for which payment is received by the hospital on or after July 1,
234 1999, and prior to July 1, 2001, at the rate of five and three-fourths per
235 cent and on and after July 1, 2001, such services shall be exempt from
236 such tax;

237 (G) With respect to the rental or leasing of a passenger motor vehicle
238 for a period of thirty consecutive calendar days or less, at a rate of nine
239 and thirty-five-hundredths per cent;

240 (H) With respect to the acceptance or receipt in this state of (i) a motor
241 vehicle for a sales price exceeding fifty thousand dollars, at a rate of
242 seven and three-fourths per cent on the entire sales price, (ii) jewelry,
243 whether real or imitation, for a sales price exceeding five thousand
244 dollars, at a rate of seven and three-fourths per cent on the entire sales
245 price, and (iii) an article of clothing or footwear intended to be worn on
246 or about the human body, a handbag, luggage, umbrella, wallet or
247 watch for a sales price exceeding one thousand dollars, at a rate of seven
248 and three-fourths per cent on the entire sales price. For purposes of this
249 subparagraph, "motor vehicle" has the meaning provided in section 14-
250 1, but does not include a motor vehicle subject to the provisions of
251 subparagraph (C) of this subdivision, a motor vehicle having a gross
252 vehicle weight rating over twelve thousand five hundred pounds, or a
253 motor vehicle having a gross vehicle weight rating of twelve thousand
254 five hundred pounds or less that is not used for private passenger
255 purposes, but is designed or used to transport merchandise, freight or
256 persons in connection with any business enterprise and issued a
257 commercial registration or more specific type of registration by the
258 Department of Motor Vehicles;

259 (I) With respect to the acceptance or receipt in this state of meals, as
260 defined in subdivision (13) of section 12-412, sold by an eating
261 establishment, caterer or grocery store; and spirituous, malt or vinous
262 liquors, soft drinks, sodas or beverages such as are ordinarily dispensed
263 at bars and soda fountains, or in connection therewith; in addition to the
264 tax imposed under subparagraph (A) of this subdivision, at the rate of
265 one per cent;

266 (J) (i) For calendar quarters ending on or after September 30, 2019, the
267 commissioner shall deposit into the regional planning incentive
268 account, established pursuant to section 4-66k, six and seven-tenths per
269 cent of the amounts received by the state from the tax imposed under

270 subparagraph (B) of this subdivision and ten and seven-tenths per cent
271 of the amounts received by the state from the tax imposed under
272 subparagraph (G) of this subdivision;

273 (ii) For calendar quarters ending on or after September 30, 2018, the
274 commissioner shall deposit into the Tourism Fund established under
275 section 10-395b ten per cent of the amounts received by the state from
276 the tax imposed under subparagraph (B) of this subdivision;

277 (K) (i) For calendar months commencing on or after July 1, 2021, but
278 prior to July 1, 2023, the commissioner shall deposit into the municipal
279 revenue sharing account established pursuant to section 4-66l seven and
280 nine-tenths per cent of the amounts received by the state from the tax
281 imposed under subparagraph (A) of this subdivision, including such
282 amounts received on or after July 1, 2023, attributable to the fiscal year
283 ending June 30, 2023; [and]

284 (ii) For calendar months commencing on or after July 1, 2023, the
285 commissioner shall deposit into the Municipal Revenue Sharing Fund
286 established pursuant to section 4-66p seven and nine-tenths per cent of
287 the amounts received by the state from the tax imposed under
288 subparagraph (A) of this subdivision; [and]

289 (iii) For calendar quarters ending on or after September 30, 2025, the
290 commissioner shall deposit into the culture and tourism account
291 established under section 10-395, as amended by this act, one per cent
292 of the amounts received by the state from the tax imposed under
293 subparagraph (I) of this subdivision;

294 (L) (i) For calendar months commencing on or after July 1, 2017, the
295 commissioner shall deposit into said Special Transportation Fund seven
296 and nine-tenths per cent of the amounts received by the state from the
297 tax imposed under subparagraph (A) of this subdivision;

298 (ii) For calendar months commencing on or after July 1, 2018, but
299 prior to July 1, 2019, the commissioner shall deposit into the Special
300 Transportation Fund established under section 13b-68 eight per cent of

301 the amounts received by the state from the tax imposed under
302 subparagraphs (A) and (H) of this subdivision on the acceptance or
303 receipt in this state of a motor vehicle;

304 (iii) For calendar months commencing on or after July 1, 2019, but
305 prior to July 1, 2020, the commissioner shall deposit into the Special
306 Transportation Fund established under section 13b-68 seventeen per
307 cent of the amounts received by the state from the tax imposed under
308 subparagraphs (A) and (H) of this subdivision on the acceptance or
309 receipt in this state of a motor vehicle;

310 (iv) For calendar months commencing on or after July 1, 2020, but
311 prior to July 1, 2021, the commissioner shall deposit into the Special
312 Transportation Fund established under section 13b-68 twenty-five per
313 cent of the amounts received by the state from the tax imposed under
314 subparagraphs (A) and (H) of this subdivision on the acceptance or
315 receipt in this state of a motor vehicle;

316 (v) For calendar months commencing on or after July 1, 2021, but
317 prior to July 1, 2022, the commissioner shall deposit into the Special
318 Transportation Fund established under section 13b-68 seventy-five per
319 cent of the amounts received by the state from the tax imposed under
320 subparagraphs (A) and (H) of this subdivision on the acceptance or
321 receipt in this state of a motor vehicle; and

322 (vi) For calendar months commencing on or after July 1, 2022, the
323 commissioner shall deposit into the Special Transportation Fund
324 established under section 13b-68 one hundred per cent of the amounts
325 received by the state from the tax imposed under subparagraphs (A)
326 and (H) of this subdivision on the acceptance or receipt in this state of a
327 motor vehicle.

328 Sec. 4. (NEW) (*Effective July 1, 2025*) (a) Each organization receiving a
329 grant-in-aid from the Department of Economic and Community
330 Development using moneys deposited in the culture and tourism
331 account, established under section 10-395 of the general statutes, as
332 amended by this act, for activities relating to arts, culture, tourism or

333 humanities shall submit a detailed report to Connecticut Humanities
334 not later than six months after receiving such grant-in-aid. Such report
335 shall include information concerning the expenditure of grant funding
336 received by the department and the finances of the organization.

337 (b) Connecticut Humanities shall report to the joint standing
338 committees of the General Assembly having cognizance of matters
339 relating to appropriations and the budgets of state agencies and
340 commerce on the information received pursuant to subsection (a) of this
341 section.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	10-395
Sec. 2	<i>July 1, 2025, and applicable to sales occurring on or after July 1, 2025</i>	12-408(1)
Sec. 3	<i>July 1, 2025, and applicable to sales occurring on or after July 1, 2025</i>	12-411(1)
Sec. 4	<i>July 1, 2025</i>	New section

APP *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Resources of the General Fund	GF - Revenue Loss	\$11 million	\$11.3 million
Department of Economic & Community Development	Culture and Tourism Account - Revenue Gain	\$11 million	\$11.3 million

Note: GF=General Fund; Various=Various

Municipal Impact: None

Explanation

The bill diverts 10% of the revenue from the 1% meals and beverage tax to the culture and tourism account, a non-appropriated account, beginning in FY 26. This results in an estimated revenue loss of \$11 million in FY 26 and \$11.3 million in FY 27 to the General Fund and a corresponding revenue gain of \$11 million in FY 26 and \$11.3 million in FY 27 to the culture and tourism account.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

OFA Bill Analysis**SB 1551*****AN ACT CONCERNING THE DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT'S SPENDING ON ARTS AND HUMANITIES ACTIVITIES.*****SUMMARY:**

This bill diverts 10% of the revenue from the 1% meals and beverage tax to the "culture and tourism account," a non-appropriated account, each quarter, starting with the quarter ending on September 30, 2025. The bill also requires any organization that receives a grant-in-aid through the culture and tourism account to submit a detailed expenditure report to Connecticut Humanities, a nonprofit entity.

EFFECTIVE DATE: July 1, 2025, and applicable to sales occurring on or after that date, except Section 1 which is effective from passage.

§§ 1 – 3 – CULTURE AND TOURISM ACCOUNT

The bill requires 10% of revenue from the 1% meals and beverage tax to the "culture and tourism account." The bill specifies that the funding is to be used to provide grants-in-aid to organizations engaging in or promoting the arts, helping to make the state a destination for leisure and business travelers, preserving and promoting historic resources and interpreting and presenting the state's history and culture.

The bill also clarifies that the culture and tourism account is a non-appropriated account.

§ 4 – CULTURE AND TOURISM GRANTS-IN-AID REPORTING REQUIREMENT

The bill requires any organization that receives a grant-in-aid from the Department of Economic and Community Development through the culture and tourism account to submit a detailed report to

Connecticut Humanities not later than six months after receiving such grant-in-aid. The report must include information concerning the expenditure of grant funding and the finances of the organization.

Connecticut Humanities must report to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and commerce on the information received from these grant recipient organizations.

BACKGROUND

1% Meals and Beverage Tax

The 1% meals and beverage tax applies in addition to the state's 6.35% sales and use tax, for a combined 7.35% tax on these sales.

By law, the tax applies to sales of (1) meals sold by eating establishments, caterers, or grocery stores and (2) liquors, soft drinks, sodas, and beverages ordinarily dispensed at, or in connection with, bars and soda fountains. A "meal" is food sold in ready-to-eat form or wrapped as "take-out" or "to-go" to be eaten elsewhere. An "eating establishment" includes a restaurant, cafeteria, grinder shop, pizzeria, drive-in, fast food outlet, ice cream truck, hot dog cart, refreshment stand, sandwich shop, private and social club, cocktail lounge, tavern, diner, snack bar, and hotel or boarding house that furnishes both lodging and meals to its guests (CGS § 12-412(13)).

Related Bills

HB 1456, favorably reported by the Appropriations Committee, also diverts 10% of the revenue from the 1% meals and beverage tax but to the Tourism Fund instead.

COMMITTEE ACTION

Appropriations Committee

Joint Favorable

Yea 48 Nay 6 (04/24/2025)