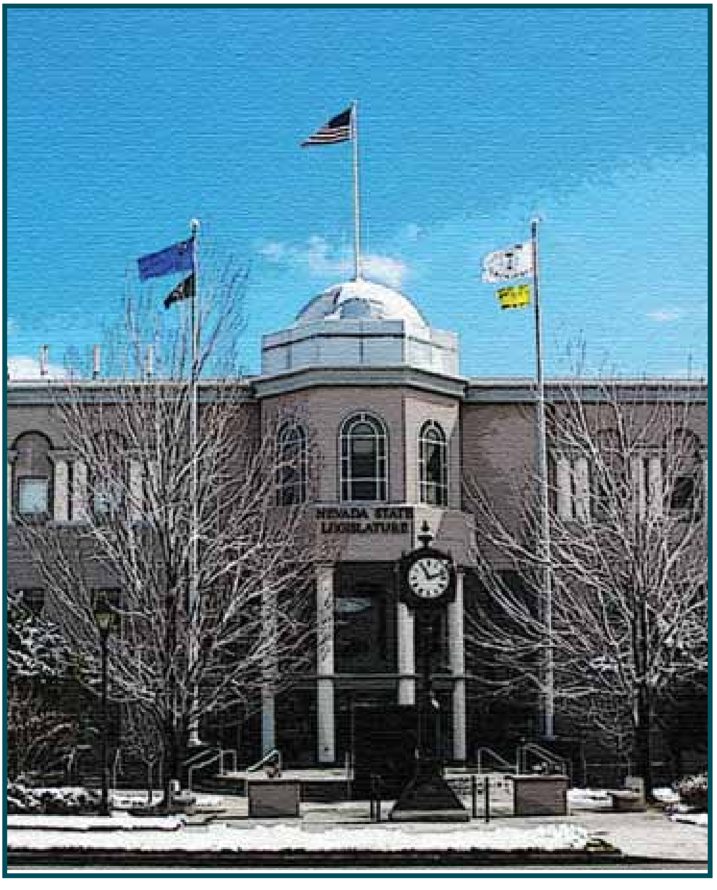
The 2009 Nevada Legislative Session *Review & Report Card*



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Introduction

State lawmakers approached the 2009 Legislative Session knowing they would face difficult decisions. Declining tax revenues over the previous budget cycle had already forced legislators to gather in Carson City on two occasions for special sessions to deal with gaps between tax revenues and planned state spending. Revenue projections released in December 2008 indicated that the state's fiscal position would continue to deteriorate.

With tax revenues projected to decline for the second straight biennium, the Executive Branch was claiming that expenditures would have to grow by more than $1 billion in order to maintain government services at the same levels lawmakers and the governor had chosen when revenue forecasts were much higher. Now, with revenues projected at $5.656 billion,[1] lawmakers faced a gap of $2.266 billion between revenues and desired spending.[2]

To reconcile this gap, lawmakers knew they would have to choose between two general strategies: searching for additional revenue or searching for areas where state spending could be reined in. Complicating this decision were the economic conditions providing the session's backdrop: The state was already facing its worse economic recession in decades. More than a decade of overly loose monetary policy by the Federal Reserve had inspired the creation of a "bubble" market in housing that was particularly pronounced in Nevada.[3] By the time the 2009 session began, the median sale price of a home in the Las Vegas Valley, since peaking in early 2006[4], had fallen nearly 50 percent.

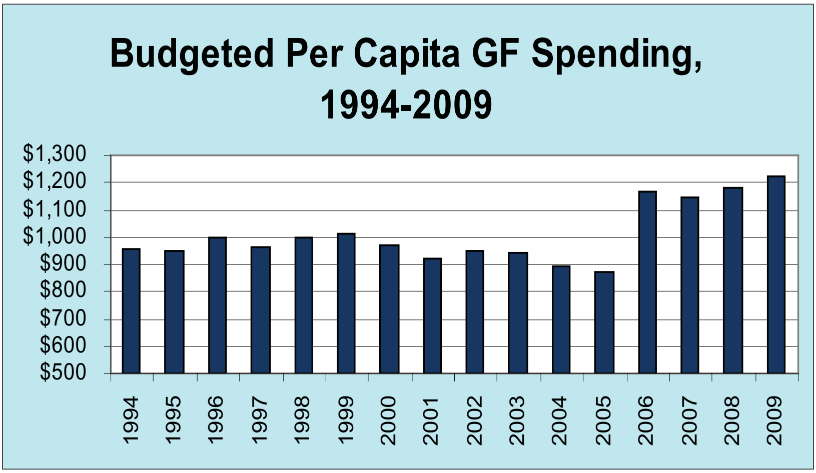
The collapse of the artificial housing market quickly reverberated throughout the economy, leading to massive unemployment. At the outset of the 2009 session, Silver State unemployment had already reached 9.4 percent and would soon exceed 10 percent.[5] The rising unemployment led some policymakers to argue for controlling government size rather than raising tax rates. A minority, they understood that higher tax rates – imposing higher costs on struggling businesses – would only exacerbate the unemployment problem.

Background: Crafting the Budget

History of Growth

One unique characteristic of state finances in Nevada is that state policymakers have rarely been exposed to the prospect of declining tax revenues. At least in nominal terms, Silver State policymakers had become accustomed to annual growth rates in state tax revenues over the past several decades that ranged up to 31.7 percent.[6]

Thus higher tax revenues each year were translated into higher state spending. Over the past 15 years, General Fund spending grew from $1.46 billion in FY94 to $3.52 billion in FY09, after adjusting for inflation, as record population and economic growth produced an explosion in state tax revenues. Few practical constraints compelled state lawmakers to limit



government growth. Thus, even after accounting for population growth and inflation combined, this period saw per-capita General Fund spending rise from $957 in FY94 to $1,222 in FY09.

A primary reason why the cost of government has risen so quickly over this time period has been the approach taken by policymakers when crafting the state budget. Called "baseline" budgeting, it simply carries over all state spending from the previous budget cycle and then adds in so-called "roll-up costs" – driving up the cost of services from year to year. Included in "roll-up costs" are caseload increases, changes in agency assessments for the use of the state's pooled resources (motor pool, IT network, etc.), inflation, and, most significantly, annual employee pay raises that regularly range up to 9 percent. Adding "roll-up costs" to the budgetary "baseline" – for state government to deliver the same level of services – has cost taxpayers another $1 billion or more, every two years, in the last half-decade.

Budgeted State Expenditures

Biennium	Millions
2003-2005	**$3,899**
2005-2007	$5,901
2007-2009	**$6,812**
2009-2011*	***$7,922***

*Reflects baseline amounts.

In the past, policymakers were able to meet these built-in demands for excessive government growth through Nevada's record tax revenues. Yet any budgeting practice that is so dependent on record levels of growth is clearly – as events have shown – completely unsustainable. Unable to control the rate of government growth during the boom years, Nevada state policymakers found themselves completely unprepared to cope with a severe economic downturn.

Another problem with Nevada's baseline budgeting approach is that it tends to encourage waste. Policymakers should systematically be examining government expenditures to learn whether programs are achieving their purported goals – or indeed, whether those goals are even still relevant to Nevada's needs. Instead, by default, the baseline approach simply carries all government programs over into the next biennium. Over time, this kind of budgeting can lead to the accumulation of notable inefficiencies within state government. In fact, recent research by the Nevada Policy Research Institute indicates that the quality of government services over a wide spectrum of expenditures may have actually declined as expenditures have increased.[7]

Budgeting Backwards

A further peculiarity with Nevada's process for crafting state budgets is that the process appears to operate backwards. Rather than first determining the revenues available, Nevada's state budgeting office first calculates the amount of money state government would like to spend: the "baseline" plus "roll-up costs." Only then is consideration given to the amount of revenue that will be available. Thus, while the desired spending plan is created in the fall months of even-numbered years, revenue projections are not unveiled until December 1 of those years. That is when the Economic Forum, an appointed body of five business leaders, announces its projections for next-biennium tax revenues, as culled from various government and private-sector forecasts.

[B]udgeting backwards amounts to a one-way bet for advocates of greater government spending.

This backwards budgeting process amounts to a one-way bet for those who seek greater government spending. If projected tax revenues exceed the already automatically increased spending plan, policymakers celebrate their opportunity to create new programs and increase the size of government. If projected tax revenues fall short of desired spending, however, tax advocates rush forward to claim that higher taxes are necessary in order to "maintain services."

This historical and logistical background provides an important lens through which to read the events of the 2009 Legislative Session.

Executive Budget Presented

On January 15, 2009, Governor Jim Gibbons presented[8] his Executive Budget[9] to the Nevada Legislature. Though the governor is required by law to use the Economic Forum's revenue projections in formulating his Executive Budget, the 2009-2011 Executive Budget totaled to $6.169 billion in spending – outpacing projected revenues by $513 million. To account for this difference in projected revenues and proposed spending, the Executive Budget included a proposed $292 million tax increase on transient lodging in Clark and Washoe counties that would raise the "room tax" in those counties to 13 percent of the rental price. The Executive Budget also proposed to redirect $192 million in tax revenues from other jurisdictions to the state General Fund and to revert to the Fund $112 million not spent in the previous biennium.

Well before the legislative session, legislative leaders began to consider their own strategy for crafting the state budget. In September 2008, Assembly Speaker Barbara Buckley started hosting town hall meetings across the state to supposedly gauge residents' opinions on how the state should address its fiscal position.[10] Additionally, members of the legislative Interim Finance Committee had begun to review budget proposals as early as November 2008.[11]

As the legislative session opened, Buckley and first-time Senate Majority Leader Steven Horsford were openly critical of the governor's proposed budget, saying in a joint statement, "The Legislature, working in a bipartisan approach, will do the job the Governor has failed to do: provide vision and leadership during tough economic times."[12] Despite the fact the state was facing clear prospects of rising unemployment, negative growth and reduced tourism, the legislative leadership's frustration with the Executive Budget was not due to the large proposed tax increases. Instead, their condemnation was rooted in desires for even higher levels of state taxation and spending.

Buckley and Horsford vowed to spend the first two months of the session crafting an alternative budget proposal through "intensive legislative committee hearings" that would create "openness and transparency."[13] The governor called this approach "a plan to have a plan."[14]

Speaker Buckley indicated that a major component of the Democratic proposal would "talk about innovative revenue ideas, [and] go after uncollected taxes."[15] Her proposal was to reexamine the various tax abatements that had been awarded over the years to individual taxpayers within the state and see whether the state could generate additional revenues by curtailing those abatements.[16] This idea would later be abandoned after legislative staff reported that the total value of state-awarded tax abatements was indeterminable.[17]

Just as significant as the legislative leadership's criticism of Gibbons' Executive Budget were the criticisms coming from legislative members of Gibbons' own party. Republican lawmakers such as Assembly Minority Leader Heidi Gansert, Assemblymen Tom Grady and Pete Goicoechea, Senate Minority Leader Bill Raggio and Senators Warren Hardy and Randolph Townsend were on record early criticizing what they saw as a lack of sufficient spending in the Executive Budget.[18]

Republican opposition to the governor's proposed spending plan would become particularly crucial in the Senate, where Democrats held a 12-9 majority and would need at least two Republican votes in order to reach the required two-thirds majority for levying tax increases. In addition, a two-thirds majority in each house would be needed to override Gibbons' promise to veto any tax increases beyond those already proposed in his Executive Budget. Republican calls for greater spending were less consequential in the Assembly where, at 28-14, Democrats already held the necessary two-thirds supermajority.

Legislative Plan Emerges

Bemoaning the inadequacy of the governor's proposed spending levels, lawmakers spent the first three months of the legislative session adding new spending into the Executive Budget, while remaining tight-lipped about financing for the new spending. In all, legislatively approved spending would eventually amount to $6.86 billion for the 2009-2011 biennium, exceeding the governor's proposed spending by nearly $700 million.

Exacerbating this disparity even further was a continued decline in revenue projections. On May 1 an update of projections by the Economic Forum said the state would only receive tax revenues of $5.50 billion, which included a downgraded $220 million projection for revenues from the increase in room-taxes. This meant that the disparity between approved spending and available tax revenues would grow to $1.36 billion, even after the room-tax increase. While legislators had already signaled an intent to accept federal stimulus dollars and seize tax revenues from other sources, including Clark and Washoe counties, there thus remained a large disparity between planned spending and available funds.

It was clear that lawmakers, to address this disparity, were planning to pass record tax increases. Indeed, for months behind closed doors negotiations for a large package of tax hikes had been ongoing. Some reports indicate that these discussions had even begun months before the legislative session.[19] As the session wore into its final month, the secret meetings of the legislature's "core group" of elite lawmakers accelerated. The secrecy drew marked criticism from members of the press who objected to the exclusion of the public from the state's most important decisions.[20] Proponents of open government lamented that lawmakers were abusing the exemption to the state's Open Meetings Law the legislature had created for itself.

[J]ust two weeks before the session was to conclude, a joint taxation committee of the Assembly and Senate held the first public discussion of the tax plan that lawmakers had been crafting in secret for months.

It was not until the outline of the tax hike plan had already been determined by "core group" members – a group that included Horsford, Buckley, Raggio, Gansert, Goicoechea, Assembly Majority Leader John Oceguera, Senators Bernice Mathews and Bob Coffin, and Assembly members Morse Arberry, Sheila Leslie, Kathy McClain and Debbie Smith[21] – that the tax-hike proposals would be made public.

On May 14, just two weeks before the session was to conclude, a joint taxation committee of the Assembly and Senate held the first public discussion of the tax plan that lawmakers had been crafting in secret for months.

On top of the $220 million room-tax hike, the group asked for another $781 million from taxpayers, for a total increase of over a billion dollars. Included now was a $346 million increase of the Modified Business Tax (a tax based on a percentage of a firm's payroll), a $280 million increase in sales taxes that would increase the sales tax in Clark County to 8.1 percent, a $94 million increase in vehicle-registration taxes and a doubling of the annual business license fee, supposedly to raise $61 million.

Many observers quickly recognized that each of these taxes would have adverse, unintended consequences that would slow economic recovery. The Modified Business Tax, for example, is a direct financial penalty assessed against firms who hire new workers. That such a tax would worsen the state's growing unemployment problem was obvious.

Combat at the Eleventh Hour

Once the tax-hike proposals of the "core group" were finally unveiled, public debate over the plan was forced into a shortened timetable. Lawmakers who wanted the tax hikes knew they would have to override a promised veto from Governor Gibbons. Thus they had to allow enough time for the tax-hike bill to return to the legislature for an override before the session adjourned on June 1. This implied a deadline for passage of Friday, May 22 – allowing only six business days of public discussion.

To reach the necessary two-thirds majority for passage, the Democratic majority needed support from at least two Senate Republicans. Because of a successful ballot initiative campaign in the mid-1990s led by then-Assemblyman Jim Gibbons, the state constitution requires two-thirds support in each of the legisative chambers for tax increases. In 2009, it gave Senate Republicans the power to prevent passage of the tax hike.

However, Las Vegas and Reno chambers of commerce were lobbying for long-overdue reforms to Nevada's entitlement programs for public employees. Intended to reduce billions of dollars in liability exposure of Nevada taxpayers, the reforms included modest changes to the benefits structure for new public employees hired after January 1, 2010. To be modified were qualifying criteria and calculation rates for retirement benefits, and health insurance subsidies for retired workers.[22]

Senate Minority Leader Raggio took the lead, pressing Senate Democrats to package public-employee-benefits reform with the tax-hike proposals in order to garner support from members of the Republican caucus. In addition, Raggio emphasized that the tax hikes would have to be temporary and sunset at the end of the 2009-2011 biennium to gain Republican support.

Throughout the week, the Democratic majority refused to yield to Raggio's condition for employee-benefits reform. Committee hearings were organized to give union officials a forum at which to inveigh against the proposed reforms. Senate Majority Leader Horsford went so far as to boldly issue a "call of the house" at 2:30 a.m. on Thursday, May 21 – a procedure that directs the legislature's sergeant-at-arms to take into custody any lawmaker not present. Apparently attempting to pressure Republican lawmakers into abandoning their hopes for employee-benefits reform and supporting the proposed tax-hike package, Horsford then held lawmakers in session until 4:00 a.m. But the tactic was not well received by Republican lawmakers. Raggio was quoted as saying, "The call of the house, at this time, is simply a tactic, to hold these people here, Republicans in this house, hostage. That's not helpful. "[23]

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Perhaps the most creative of Horsford's efforts to achieve a two-thirds majority for the tax hike occurred Wednesday, May 20, after legislative counsel issued a legal opinion that any vote by Raggio or Senator Warren Hardy on the tax-hike proposal would violate Senate ethics rules. Personal business associates of each of the senators had testified on aspects of the proposal, creating a conflict of interest, according to legislative counsel.

Knowing he would need the votes of both Raggio and Hardy for passage of the tax increases, Horsford responded by proposing a resolution that would remove ethics constraints for "legislative measures of immense statewide importance which globally impact all citizens of this State." The resolution was approved, with only Senator Mark Amodei voting against it. "The timing of this, and the context of it, is unmistakable," said Amodei, indicating that the move appeared an attempt to skirt ethics rules for the purpose of political convenience.[24] Indeed, the underlying argument appeared bizarre: that the larger the sums of public money involved, the less important become ethical concerns.

Yet, as the Friday-afternoon deadline approached, it became clear that Horsford would not get two Republican votes unless he acquiesced on the modest employee-benefits reforms sought by Republican leaders. With just over an hour to go before the 5:00 p.m. deadline, Horsford agreed to the Republican demands for reform and Senate Bill 429, the $781 million tax package, went to a vote. It passed the Senate, 17-4 – Republican Senators Amodei, Barbara Cegavske, Mike McGinness and Maurice Washington voting against.

Quickly sent over to the Assembly, where Democrats hold a two-thirds majority, the bill passed, 29-13. All Assembly Republicans except John Carpenter voted against it. Next the bill was rushed over to the governor's office, where Gibbons emerged to accept the bill and indicate his intention to veto it, as well as the new spending the tax hikes were intended to fund. He did so the next week – only to be overridden by the legislature.

Debate to Return in 2011

The most obvious outcome of the 2009 Legislative Session for taxpayers was that the state tax burden increased by 19.1 percent, or more than $1 billion. Some observers have argued that the legislature's 2009-2011 budget of $6.86 billion represented more than $1 billion in cuts, because the projected "baseline" budget would have been $7.92 billion. However, given the fact that this potential budget was never actually on the table, such "cuts" were essentially imaginary. In reality, it is clear that the 2009-2011 budget grew by about $50 million over the previous, 2007-2009, budget for which actual revenue had been insufficient.

On a more basic level, the 2009 Legislative Session illustrated a fundamental failure of fiscal discipline. The session had offered a historic opportunity to undertake fundamental reforms that would streamline the functions of government and protect taxpayers well into the future. Lawmakers were informed of the cost-saving opportunities available to them in recommendations by the Nevada Policy Research Institute.[25] An alternative state budget proposal developed by the Institute would have safeguarded the most important functions of state government while avoiding any need for tax increases or even federal stimulus dollars. The Freedom Budget 2009-2011[26] would have also facilitated economic recovery – the absence of which affects more Nevadans every day. Incumbent lawmakers cannot legitimately claim that they did not have a reasonable alternative to passing the largest single-session tax hike in history.[27]

Instead, lawmakers chose to actually grow the size of government when state taxpayers could least afford the extra burden.

Instead, lawmakers chose to actually grow the size of government when state taxpayers could least afford the extra burden. Because legislators failed to pursue meaningful fiscal reform and set clear priorities for state spending, the cycle of ever-growing Silver State government was not corrected.

Bold lawmakers will again have the opportunity to address these fundamental issues when they arrive for the 2011 Legislative Session. One concession that Senate Republicans successfully extracted from the Democratic majority was a sunset clause for 2009's new taxes. Doubtlessly, big-government advocates will claim in 2011 that the tax hikes they deemed necessary to fund government services in 2009 will continue to be necessary for the same services. Indeed, as state revenue projections continue to deteriorate within the economic recession, calls for even higher taxes will be heard.

Wise legislators, however, will approach the 2011 session recognizing that higher tax burdens retard economic growth, and that a reduced governmental burden is the best way to hasten recovery. Moreover, as stewards of public resources, lawmakers are obligated to ensure those resources are used as efficiently as possible.

What about education?

One point on which there is widespread agreement among Nevadans is that the quality of Silver State education is poor. And indeed, the numbers validate that view. The National Center for Education Statistics puts the state's high-school graduation rate at 55.8 percent – the lowest in the nation – with a dropout rate nearly double the national average.[28] According to the National Assessment of Educational Progress (NAEP), Nevada ranks in the bottom 10 for math and reading scores. The NAEP also reveals a large achievement gap between whites and minorities in the state.

Even Nevada's college-bound seniors perform below the national average on the SAT college entrance exam, as the state's K-12 education system poorly prepares many students for college. This contributes to the embarrassingly poor four-year graduation rates at the University of Nevada, Las Vegas and the University of Nevada, Reno – 11 percent and 15 percent, respectively.[29]

All of this is so despite the fact that Nevada public school funding has increased more than 150 percent per pupil since 1960 – after adjusting for inflation.[30]

Regrettably, the 2009 Nevada Legislature failed to take any action that can reasonably be expected to even begin to remedy this situation. The result is that, for the 2009-2010 school year, Nevada will spend about $5 billion providing largely ineffective and uncompetitive education.

The significant fiscal and economic challenges that Silver

State legislators were forced to confront during the session no doubt had a hand in the relegation of education issues to low-priority status. However, this reality renders their failure to take action even less excusable. Many of the leading ideas for education-reform would not only improve the quality of education, but would also generate significant cost-savings for the state. Those ideas include charter schools, empowerment schools, weighted student funding formulas, open enrollment, vouchers, and tax credits for businesses that give education scholarships. All of these policies would help introduce local control, autonomy, accountability to parents, and competition, and thus encourage efficiency and effectiveness.

Legislators, however, ultimately chose to leave the status quo intact. The result is that, at least in the short term, Nevada children are likely to continue to suffer under an outdated and ineffective education system that fails to equip them with the skills they need to succeed as adults.

Lawmakers, of course, will have another opportunity to enact genuine reforms when the legislature reconvenes in 2011. They owe it to Nevada's parents and children to take real action at that time.

Legislative Fiscal Report Card and Outline of Methodology

To assist Nevadans interested in the overall performance of individual lawmakers on fiscal issues, NPRI has produced the following report card. It provides an objective measure of each lawmaker's voting record on legislation with a fiscal impact. To ensure consistency and objectivity, this tabular report utilizes the respected methodology developed by the National Taxpayers Union for the grading of congressmen.

The NTU model is widely regarded as the "gold standard" of methodologies for ranking legislative performance according to taxpayer interests. One of the great strengths of the model is that it allows more important pieces of legislation to be weighted in relation to their significance. Thus, each bill impacting Nevada tax rates, either directly or indirectly as the result of spending beyond available revenues, is assigned a weight of 1 through 100 depending on magnitude of impact. Bills that would create hidden taxes through costly regulation also are considered.

It should be noted that some legislative proposals can reduce the tax burden – either by lowering tax rates directly or by curtailing spending. For such proposals, legislators can gain points by voting in favor of the bills. Sadly, there were few examples of tax-cutting proposals in the 2009 session. As a result, legislative scores across the board were low. To adjust for this, the scores reported here were placed within a normal distribution.

Where substantial disagreement on how best to curtail spending exists, bills are not considered. Bills that have zero net impact on spending or simply reassign existing funds are also excluded. When a legislator has been excused from or did not vote on a bill, the bill's corresponding points are subtracted from the denominator to reflect his or her absence.

All scores are expressed as a percentage of the maximum possible number of points. No congressman has ever received a perfect score using the NTU model and so perfect scores should not be expected. Generally, a legislator with a score above 50 is considered to be a friend to the taxpayer.

As the report card reveals, in the 2009 Legislative Session, Assemblyman Ed Goedhart won the distinction of "taxpayer's best friend."

A listing of the bills considered for this analysis is available on NPRI's website, www.npri.org, along with the underlying spreadsheet calculations.

Rank	Name	Party	Chamber	Score
1	Goedhart, Ed	R	Assembly	95.54%
2	Gustavson, Don	R	Assembly	93.33%
3	Cobb, Ty	R	Assembly	87.19%
4	Hambrick, John	R	Assembly	86.23%
5	Christensen, Chad	R	Assembly	74.59%
6	McGinness, Mike	R	Senate	74.20%
7	Amodei, Mark E.	R	Senate	73.90%
8	McArthur, Richard	R	Assembly	72.87%
9	Settelmeyer, James	R	Assembly	64.22%
10	Washington, Maurice E.	R	Senate	61.23%
11	Cegavske, Barbara K.	R	Senate	57.74%
12	Woodbury, Melissa	R	Assembly	38.04%
13	Hardy, M.D., Joseph P. (Joe)	R	Assembly	36.93%
14	Grady, Tom	R	Assembly	35.91%
15	Gansert, Heidi S.	R	Assembly	34.86%
15	Goicoechea, Pete	R	Assembly	34.86%
17	Stewart, Lynn D.	R	Assembly	33.77%
18	Hardy, II, Warren B.	R	Senate	30.26%
19	Rhoads, Dean A.	R	Senate	26.18%
20	Care, Terry	D	Senate	23.50%
20	Lee, John J.	D	Senate	23.50%
22	Nolan, Dennis	R	Senate	23.08%
23	Raggio, William J.	R	Senate	22.61%
24	Townsend, Randolph	R	Senate	20.80%
25	Carpenter, John C.	R	Assembly	20.42%
26	Horsford, Steven A.	D	Senate	20.40%
27	Copening, Allison	D	Senate	19.86%
27	Parks, David R.	D	Senate	19.86%
27	Schneider, Michael A.	D	Senate	19.86%
30	Breeden, Shirley A.	D	Senate	19.32%
30	Mathews, Bernice	D	Senate	19.32%

Rank	Name	Party	Chamber	Score
30	Wiener, Valerie	D	Senate	19.32%
30	Woodhouse, Joyce	D	Senate	19.32%
34	Parnell, Bonnie	D	Assembly	19.08%
35	Dondero Loop, Marilyn	D	Assembly	18.65%
35	Leslie, Sheila	D	Assembly	18.65%
37	Mortenson, Harry	D	Assembly	18.59%
38	Koivisto, Ellen M.	D	Assembly	18.53%
39	Anderson, Bernie	D	Assembly	18.43%
39	Atkinson, Kelvin	D	Assembly	18.43%
39	Bobzien, David	D	Assembly	18.43%
39	Buckley, Barbara	D	Assembly	18.43%
39	Claborn, Jerry D.	D	Assembly	18.43%
39	Conklin, Marcus	D	Assembly	18.43%
39	Denis, Mo	D	Assembly	18.43%
39	Hogan, Joseph M.	D	Assembly	18.43%
39	Horne, William	D	Assembly	18.43%
39	Kihuen, Ruben	D	Assembly	18.43%
39	Kirkpatrick, Marilyn	D	Assembly	18.43%
39	Manendo, Mark A.	D	Assembly	18.43%
39	Mastroluca, April	D	Assembly	18.43%
39	McClain, Kathy	D	Assembly	18.43%
39	Munford, Harvey J.	D	Assembly	18.43%
39	Oceguera, John	D	Assembly	18.43%
39	Ohrenschall, James	D	Assembly	18.43%
39	Pierce, Peggy	D	Assembly	18.43%
39	Segerblom, Tick	D	Assembly	18.43%
39	Smith, Debbie	D	Assembly	18.43%
39	Spiegel, Ellen B.	D	Assembly	18.43%
60	Arberry Jr., Morse	D	Assembly	17.72%
61	Carlton, Maggie	D	Senate	16.97%
62	Aizley, Paul	D	Assembly	16.49%
63	Coffin, Bob	D	Senate	16.43%

Composite Scores	
Nevada Legislature	30.92%
Assembly	31.47%
Senate	29.83%
Democrats	18.82%
Republicans	52.09%
Assembly Democrats	18.39%
Assembly Republicans	57.89%
Senate Democrats	19.81%
Senate Republicans	43.32%

Endnotes

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