Bill Analysis

Gerald T. Noel, Jr. *Legislative Service Commission*

Sub. H.B. 59

123rd General Assembly
(As Passed by the House)

Reps. **Womer Benjamin, Mottley, Pringle, Salerno, DePiero, Core, D. Miller, Jones**

BILL SUMMARY

- Amends the Charging of Trust Receipts and Expenses to Income and Principal (CTREIP) Law: by modifying the manners in which a trust is considered to be administered with "due regard" for income beneficiaries and remainderpersons when receipts are credited and expenditures are charged; by requiring all trustees to administer their trusts in accordance with a "reasonable and equitable view" rule when exercising a discretionary power of administration regarding a matter within the CTREIP Law's scope; and by permitting a fiduciary to credit a receipt or charge an expenditure with respect to a trust, or property passing to a trust, that is eligible for a federal or Ohio estate tax marital deduction or estate tax charitable deduction only to the extent that the credit or charge will not cause the reduction or loss of the deduction.

- Permits a qualified beneficiary of an inter vivos trust or a legal representative of a qualified beneficiary who is under a legal disability to request not more than once every six months that the trustee furnish a report of the management of the inter vivos trust and to file an action in court if the trustee fails to comply with the request.

- Specifies that the inter vivos trustee's report on the management of the trust has binding legal effect on the qualified beneficiary and the qualified beneficiary's legal representative, heirs, and assigns unless an action regarding matters described or disclosed in the report is instituted against the trustee.

- Specifies that the provisions permitting a request for an inter vivos trustee's report apply to inter vivos trusts in existence or created on or after the bill's effective date and that the provisions on the binding legal effect of such a report apply to reports furnished after the bill's effective date.

- Permits a fiduciary to credit a receipt or charge an expenditure with respect to a decedent's estate, a trust under a will, or property passing to a trust under a will that is eligible for a federal or Ohio estate tax marital deduction or estate tax charitable deduction only to the extent that the credit or charge will not cause a reduction or loss of the deduction.

- Requires that, when an original will is lost, spoliated, or destroyed before or after the testator's death, a probate court must admit the will to probate if the will's proponent establishes by clear and convincing evidence the will's contents and its execution with the requisite legal formalities and if no opponent to the will's admission establishes by a preponderance of the evidence that the testator had revoked the will.

- Modifies the manners in which a will generally is revoked by actions of persons other than a testator and specifies that a testator's revocation of a will is valid only if the testator, at the time of the revocation, has the same capacity as the law requires for the execution of a will.

- Requires that present values for probate matters be determined in accordance with the Ohio Estate Tax Law instead of the American Experience Table of Mortality.

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CONTENT AND OPERATION

Background law

The Probate Code contains an entire chapter (R.C. Chapter 2109.) that *generally governs* the appointment, resignation, and removal of, general responsibilities of, bonds or other forms of security for, residency qualifications of, *accounts*, inventory, and investment authority of, ethical restrictions upon, and other matters pertaining to *most fiduciaries* who are appointed by and accountable to a probate court and who are acting in a fiduciary capacity for another individual or are charged with duties in relation to any property, interest, trust, or estate for another individual's benefit. The Probate Code also contains chapters that focus upon the powers and responsibilities of and other matters pertaining to *specific fiduciaries* who are appointed by and accountable to a probate court, such as guardians and conservators for the person or estate of minors or incompetents and administrators and executors for the estates of decedents.

Statutes outside of the Probate Code also apply to fiduciaries who are or *who are not* appointed by and accountable to a probate court. Most of these Miscellaneous Fiduciary Laws are contained in Chapters 1339. and 1340. of the Revised Code (see **COMMENT** 1) and focus upon various topics that pertain to *specifically defined* "fiduciaries" or to *specific types* of fiduciaries (e.g., inter vivos and testamentary trustees).

Trust receipts and expenditures allocation in the CTREIP Law

The Miscellaneous Fiduciary Laws include the Charging of Trust Receipts and Expenses to Income and Principal (CTREIP) Law that pertains to trustees, income beneficiaries, and remaindermen (see **COMMENT** 2). The bill gender-neutralizes the term "remaindermen" throughout the CTREIP Law by changing it to "*remainderpersons*" (secs. 1340.01(C), 1340.02, 1340.03(B), and 1340.12(A)(1) and (C)(5)). It also continues, modifies, or enacts the following provisions in the CTREIP Law (sec. 1340.02--see **COMMENT** 3):

(1) The bill continues existing law's provision that a trust must be administered with due regard to the respective interests of the income beneficiaries and the remainderpersons (hereafter, "the due regard principle") (division (A)).

(2) The bill specifies that, with respect to the *allocation of receipts and expenditures*, a trust is administered in accordance with the due regard principle if a *receipt* is credited or an *expenditure* is charged to income, to principal, or partly

to income and principal (a) in accordance with the trust instrument's terms notwithstanding contrary provisions of the CTREIP Law or (b) in accordance with the CTREIP Law in the absence of any contrary trust instrument terms (divisions (A)(1) and (2)). These provisions are a continuation of existing law.

With respect to the allocation of receipts and expenditures, the bill *generally* eliminates existing law's *third manner* in which a trust currently is considered to be administered in accordance with the due regard principle (but see (3) below). That manner is as follows: if *neither* of the "rules of administration" described in (2)(a) or (b) above applies, the crediting of a receipt or the charging of an expenditure to income, to principal, or partly to income and principal must be in accordance with what is reasonable and equitable in view of the interests of those entitled to income as well as those entitled to principal and in view of the manner in which persons of ordinary prudence, discretion, and judgment would act in the management of their own affairs (hereafter, "the reasonable and equitable view rule") (existing division (A)(3)).

(3) The bill generally requires a trustee to administer a trust instrument in accordance with the "reasonable and equitable view rule" when the trustee is exercising a *discretionary power* of administration regarding a matter that is *within the scope of the CTREIP Law*, whether the discretionary power is granted by the trust instrument's terms or the CTREIP Law (new division (B)).

(4) Existing law provides that, if a trust instrument gives the trustee *discretion* in crediting a receipt or charging an expenditure to income, to principal, or partly to income and principal and *if the trust instrument's terms* do not expressly provide otherwise, the trustee must exercise that discretion in accordance with the principles of the CTREIP Law. Existing law also provides that, if a bona fide doubt exists as to the CTREIP Law's applicability, any allocation made by the trustee in good faith is binding on all persons who have any interest in the trust. (Existing division (B).)

The bill modifies this existing law by substituting a provision specifying that, if a trust instrument gives the trustee discretion in crediting a receipt or charging an expenditure to income, to principal, or partly to income and principal, *no inference of imprudence or partiality* arises from the fact that the trustee has made an allocation contrary to the CTREIP Law (new division (C)).

(5) The bill enacts a new provision that permits a fiduciary (presumably meaning a "trustee") to credit a receipt or to charge an expenditure to income or principal with respect to a trust, or property passing to a trust, that is eligible for a *federal or Ohio estate tax marital deduction or estate tax charitable deduction* only to the extent that the credit of the receipt or the charge of the expenditure will

not cause the reduction or loss of the deduction (new divisions (D) and (E)) (see **COMMENT** 4).

Trustee's report of management of inter vivos trust

Codified law

The bill permits a *qualified beneficiary* or, if a qualified beneficiary is under a legal disability, a *legal representative* of the qualified beneficiary (see **COMMENT** 5), not more than once every six months, to request in writing that an inter vivos trustee furnish the qualified beneficiary or legal representative a report of the management of the inter vivos trust. Within 30 days after receiving a written request of that nature, the inter vivos trustee is required to furnish the qualified beneficiary or legal representative that made the request a report that is current to within five months prior to the date of the request and that shows an inventory of the trust property and the receipts credited and expenditures charged to income or principal with respect to the inter vivos trust. If the inter vivos trustee does not comply with the request, the qualified beneficiary or legal representative may file an appropriate action in a court of competent jurisdiction to compel the trustee to furnish the report. (Sec. 1340.031(A).)

The bill specifies that a current report furnished by an inter vivos trustee under the bill or during the usual course of business has binding legal effect regarding matters described or disclosed in the report on: (a) the qualified beneficiary who received the report, (b) the legal representative who received the report on behalf of the qualified beneficiary who is under legal disability, and (c) the heirs and assigns of the qualified beneficiary who received the report, unless any of the persons described above in (a), (b), or (c) institutes an action regarding matters described or disclosed in the report against the inter vivos trustee within two years from the date the report is furnished to the qualified beneficiary or legal representative. The bill authorizes this two-year period of limitations *notwithstanding* a provision in existing law that specified sections of the Revised Code that prescribe the statutes of limitations for certain causes of action do not apply in the case of a continuing and subsisting trust. (Sec. 1340.031(B) and sec. 2305.22--not in the bill.) (See **COMMENT** 6.)

The bill states that none of its provisions as described above eliminates any other rights or causes of action that a qualified beneficiary of an inter vivos trust, a legal representative of a qualified beneficiary of an inter vivos trust, or any of the heirs or assigns of a qualified beneficiary of an inter vivos trust may have against the inter vivos trustee under any other section of the Revised Code (sec. 1340.031(C)).

Uncodified law

The bill states in uncodified law that except as otherwise provided in the section of uncodified law, the bill's provisions regarding the request for and furnishing of management reports of inter vivos trustees apply to inter vivos trusts that are in existence or are created on or after the bill's effective date. The exception is the bill's provision (sec. 1340.031(B)) with respect to the binding legal effect of a report furnished by an inter vivos trustee. The binding legal effect provision applies to reports furnished on or after the bill's effective date. (Section 4.)

Allocation of receipts and expenditures in the Probate Code

Existing law

The Probate Code includes provisions pertaining to the determination of principal and income with respect to a decedent's estate or a testamentary trust (sec. 2109.66--not in the bill), the charging of certain expenses to the principal of the estate, and the distribution of income from estate assets to legatees and devisees (sec. 2109.67). The Probate Code also specifies that in "all cases not covered by section 2109.66 and 2109.67 of the Revised Code, allocation of receipts and expenditures by an *executor, administrator, or testamentary trustee* shall be as prescribed in sections 1340.01 to 1340.13 of the Revised Code" (the CTREIP Law) (sec. 2109.68--not in the bill).

Operation of the bill

The bill continues these provisions in the Probate Code and adds the following provisions to the Probate Code pertaining to the allocation of receipts and expenditures (sec. 2109.67(C), (D), and (E)) (see **COMMENT** 7):

(1) The bill specifies that if a will or trust instrument gives the fiduciary discretion in crediting a receipt or charging an expenditure to income or principal or partly to each, *no inference of imprudence or impartiality* arises from the fact that the fiduciary has made an allocation contrary to the continuing provisions of the Probate Code (secs. 2109.66 and 2109.67 referred to in "***Existing law***," above) or to the provisions of the CTREIP Law.

(2) The bill permits a fiduciary to credit a receipt or charge an expenditure to income or principal with respect to a decedent's estate, a trust under a will, or property passing to a trust under a will, that is eligible for a *federal or Ohio estate tax marital deduction or estate tax charitable deduction* only to the extent that the credit of the receipt or charge of the expenditure will not cause the reduction or loss of the deduction. (See **COMMENT** 4.)

Lost, spoliated, or destroyed wills

Existing law

The existing Wills Law *permits* a probate court to admit a lost, spoliated, or destroyed will to probate if all of the following apply (sec. 2107.26):

(1) The probate court is satisfied that the will was executed according to the law in force at the time of its execution and was not revoked at the time of the testator's death.

(2) The original will was lost, spoliated, or destroyed (a) *subsequent to* the testator's death, (b) *before* the testator's death if the testator's lack of knowledge of the loss, spoliation, or destruction can be proved by clear and convincing testimony, or (c) *after* the testator became incapable of making a will by reason of insanity.

(3) The original will cannot be produced in the probate court in as complete a manner as the originals of wills that are actually so produced for probate.

Changes proposed by the bill

The bill substitutes a provision that, when an original will is lost, spoliated, or destroyed *before or after* the testator's death, a probate court *must admit* the lost, spoliated, or destroyed will to probate, if both of the following apply (sec. 2107.26):

(1) The proponent of the will establishes by clear and convincing evidence the will's contents and the will's execution with the formalities required at the time of execution by the jurisdiction in which the will was executed.

(2) No person opposing the will's admission to probate establishes by a preponderance of the evidence that the testator had revoked the will. (See **COMMENT** 8.)

Revocation of a will

Existing law

The existing Wills Law provides that a will generally *is revoked* in any of the following manners (sec. 2107.33(A)):

(1) By the testator's tearing, canceling, obliterating, or destroying it with the intention of revoking it;

(2) By some person in the testator's presence (*apparently* taking any of the actions listed in (1) above);

(3) By the testator's express written direction (*apparently* by some person taking any of the actions listed in (1) above but not necessarily in the testator's presence);

(4) By some other written will or codicil executed in accordance with the Wills Law;

(5) By some other writing that is signed, attested, and subscribed in accordance with the Wills Law. (See **COMMENT** 9.)

Changes proposed by the bill

Manner of revocation. The bill modifies existing law's manners in which a will generally is revoked by actions of *persons other than the testator* by specifying that a will is revoked as follows (sec. 2107.33(A)(2) and (3)):

(1) By some person, *at the testator's request* (added by the bill) and in the testator's presence, by *tearing, canceling, obliterating, or destroying* (specified by the bill) the will *with the intention of revoking it* (added by the bill);

(2) By some *person tearing, canceling, obliterating, or destroying* (specified by the bill) the will pursuant to the testator's express written direction.

Testator's capacity. The bill also provides that a testator's revocation of a will is valid only if the testator, at the time of the revocation, has the same capacity as the law requires for the execution of a will (sec. 2107.33(G)). (See **COMMENT** 10.)

Present values

The existing Miscellaneous Probate Matters Law provides that the "American Experience Table of Mortality" must be used as the basis of determining present values in probate matters (existing sec. 2131.01). (See **COMMENT** 11.) The bill outright repeals that provision and instead specifies that present values for probate matters must be the values determined for Ohio estate tax purposes under the Ohio Estate Tax Law (new sec. 2131.01; Section 2). (See **COMMENT** 12.) The bill similarly provides that the court determine the present value and priority of the dower interest of a spouse in real property being sold at a judicial sale in accordance with new section 2131.01 (sec. 2103.041).

COMMENT

1. Chapter 1339. of the Revised Code contains several *distinct* fiduciary laws, including the Uniform Fiduciaries Act that primarily pertains to fiduciaries and bank deposits and statutes that pertain to the exercise of ownership rights in connection with securities, the release of powers of appointment, the transfer of property between fiduciaries, the holding of cash or temporary investments by fiduciaries, a limitation on fiduciary liability when certain powers are reserved or granted to other persons, and the personal liability of fiduciaries in relation to certain contracts or certain partnership debts, obligations, or liabilities. Chapter 1340. of the Revised Code contains the CTREIP Law and the Discretionary Distributions by Fiduciaries Law. Chapter 1340. does not have any provisions governing accounts or reports by fiduciaries covered by that chapter.

2. The CTREIP Law defines an "income beneficiary" as the person to whom income is presently payable or for whom it is accumulated for distribution as income, a "remainderperson" as the person who is entitled to principal (including income that has been accumulated and added to principal), and a "trustee" as an inter vivos or testamentary original trustee, successor trustee, or added trustee (sec. 1340.01(A), (C), and (D)).

3. Section 3 of the bill states that it is the General Assembly's intent in amending section 1340.02 in the bill to limit the application of the Ohio Supreme Court's holding in *Sherman v. Sherman* (1966), 5 Ohio St.2d 27. The syllabus in *Sherman* reads as follows:

> 1. The fundamental rule of construction of a will is that the intent of the testator must govern, unless to give effect to that intent would create an estate forbidden by law.
>
> 2. Where a will which establishes a trust grants to the trustees of the property broad powers of sale, investment, voting of stock and all other powers to act which, in their judgment, are necessary to proper and advantageous management of the trust, and gives the trustees the power to determine the propriety of their own actions by a majority vote of the trustees, and gives the trustees discretion to allocate all receipts and all disbursements between principal and income, with the sole exception that premiums on investments shall be charged against principal, such powers indicate that

> it was the intention of the testator to permit the trustees, in the exercise of their discretion, to allocate capital gains and stock dividends to income, and in the absence of bad faith, abuse of discretion or action inconsistent with the purposes for which the trust was created, the court will not interfere with such allocation.
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> 5 Ohio St.2d at 32.

4. In connection with its CTREIP Law changes and the changes described above in "***Allocation of receipts and expenditures in the Probate Code***," the bill defines the following terms (secs. 1340.02(E) and 2109.67(E)):

Defined term	***Definition in R.C. 1340.02(E)***	***Calculation of deduction under cross-referenced federal or Ohio law***
(a) "Federal estate tax charitable deduction"	The estate tax charitable deduction allowed by Subtitle B, Chapter 11 of the Internal Revenue Code of 1986, 26 U.S.C.A. 2055, as amended.	For purposes of the federal estate tax, the value of the taxable estate generally must be determined by deducting from the value of the gross estate the amount of all bequests, legacies, devises, or transfers to or for the use of the following: (i) the United States, any state, any political subdivision of a state, or the District of Columbia for exclusively public purposes, (ii) certain corporations organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, (iii) certain trustees or fraternal

Defined term	***Definition in R.C. 1340.02(E)***	***Calculation of deduction under cross-referenced federal or Ohio law***
		societies, orders, or associations operating under the lodge system if contributions or gifts are to be used exclusively for the reasons mentioned above, (iv) certain veterans' organizations, or (v) certain employee stock ownership plans.
(b) "Federal estate tax marital deduction"	The estate tax marital deduction allowed by Subtitle B, Chapter 11 of the Internal Revenue Code of 1986, 26 U.S.C.A. 2056, as amended.	For purposes of the federal estate tax, the value of the taxable estate generally must be determined by deducting from the value of the gross estate an amount equal to the value of any interest in property that passes or has passed from the decedent to the decedent's surviving spouse, but only to the extent that the interest is included in determining the value of the gross estate. This deduction is subject to specified life estate or other terminable interest limitations.
(c) "Ohio estate tax charitable deduction"	The estate tax charitable deduction allowed by R.C. 5731.17(A).	For purposes of the Ohio estate tax levied in connection *with deceased Ohio residents*, the value of the taxable estate must be determined by deducting from the value of the gross estate the

Defined term	***Definition in R.C. 1340.02(E)***	***Calculation of deduction under cross-referenced federal or Ohio law***
		amount of bequests, legacies, devises, or transfers generally similar to those described in (i) to (iv) under "Federal estate tax charitable deduction" above.
(d) "Ohio estate tax marital deduction"	The estate tax marital deduction allowed by R.C. 5731.15(A).	For purposes of the Ohio estate tax levied in connection with *Ohio residents* who die on or after July 1, 1993, and who are survived by a spouse, the value of the taxable estate must be determined by deducting from the value of the gross estate a *marital deduction* in an amount equal to the value of any interest in property that passes or has passed from the decedent to the surviving spouse, but only to the extent the interest is included in the value of the gross estate. Existing law clarifies when an interest in property is considered *as passing or as having passed from the decedent to the surviving spouse*.

5. For purposes of the bill's provisions regarding the CTREIP Law in general and inter vivos trustees' management reports, the bill adds the following definitions of terms (sec. 1340.01(E) and (F)):

(a) "Qualified beneficiary" means a beneficiary who is entitled or eligible to receive a distribution of income or principal whether presently or at some future time that is certain. An event that is certain includes, but is not limited to, the termination of an intervening life estate. If a trust is subject to amendment or revocation by the grantor, the bill states that only the grantor is deemed to be a qualified beneficiary.

(b) "Legal representative" includes, but is not limited to, a parent as a natural guardian of a minor child under continuing law (R.C. 2111.08 provides in part that the wife and husband are the joint natural guardians of their minor children and are equally charged with their care, nurture, welfare, and education and the care and management of their estates), an attorney-at-law, a guardian appointed pursuant to court order, including a guardian of the person or a guardian of the estate, or a guardian ad litem.

6. R.C. 2305.22 provides in pertinent part that R.C. 2305.03 to 2305.21, 1302.98, and 1304.35 (statutes of limitations for various civil actions), respecting lapse of time as a bar to suit, do <u>not</u> apply in the case of a continuing and subsisting trust.

7. The bill's changes in the allocation of receipts and expenditures in the Probate Code are a counterpart to the changes in the CTREIP Law described above in "***<u>Trust receipts and expenditures allocation in CTREIP Law</u>***," second paragraph of (4) and paragraph (5). It appears that under the general applicability provisions of sec. 2109.68 as described above in "***<u>Existing law</u>***," these changes in the CTREIP Law would nonetheless apply to the allocation of receipts and expenditures in the Probate Code.

8. The bill's changes to section 2107.26 appear to reverse a "presumption of testator revocation" described in *In re Estate of Haynes* (1986), 25 Ohio St.3d 101, 103-104, as follows (emphasis added):

> This court has previously determined the appropriate standard of proof for admitting a lost, spoliated, or destroyed will to probate . . . . Both these cases held that to overcome *the presumption that the decedent revoked his will*, the proponent of the will had to satisfy the probate court by clear and convincing evidence that the will was lost, spoliated, or destroyed after decedent's death or, if such occurred before the decedent's death, that decedent lacked knowledge of such spoliation.

> . . . Clear and convincing evidence is the measure or degree of proof that will produce in the mind of the trier of fact a firm belief or conviction as to the allegations sought to be established. It is intermediate, being more than a mere preponderance, but not to the extent of such certainty as required beyond a reasonable doubt as in criminal cases. It does not mean clear and unequivocal.
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> . . .
>
> Where a will is left in the custody of someone other than the testator and is not found at the death of the testator, there is no presumption that it was revoked. . . . However, *where a will is left in the custody of a testator and cannot be found after his death a presumption arises that he destroyed the will with an intent to revoke it. Behrens v. Behrens* (1890), 47 Ohio St.323 . . . .
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> The presumption is not conclusive and may be rebutted . . . .

9. Existing law contains several other will revocation provisions that the bill does <u>not</u> affect. A will that has been declared valid by a probate court pursuant to a "living testator petition for a declaration of validity and deposit with the probate court" procedure may be revoked pursuant to a distinct "revocation petition and hearing" procedure (existing sec. 2107.33(A); sec. 2107.084(C)--not in the bill). In addition, unless the will expressly provides otherwise, a divorce, dissolution of marriage, annulment, or specified type of legal separation following a testator's execution of a will results in the revocation of any disposition or appointment of property made by the will to the former spouse (existing sec. 2107.33(C)).

10. With respect to the *legal capacity* to make a will, section 2107.02 (not in the bill) provides that a person who is at least 18 years of age, who is of sound mind and memory, and who is not under restraint (e.g., subject to fraud, compulsion, or undue influence) may make a will. With respect to legal capacity and the revocation of a will, see *Sheridan v. Harbison* (1990), 101 Ohio App.3d 206.

11. Existing section 2131.01 requires that the American Experience Table of Mortality be used in computing the present values of life estates, annuities for

life, remainders, vested dower, etc. *for probate court purposes*. Although the table gives several rates of discount, nearly all Ohio courts have used the 6% rate. See *Henderson v. Henderson* (1968), 15 Ohio Misc. 276 (Paulding Cty. Ct. Common Pleas), in which the syllabus reads in part as follows:

. . .

> 4. Where lands are sold pursuant to Section 5303.21, Revised Code, and both life tenants are shown to enjoy excellent health, the value of their shares should be determined by application of the *statutory six percent formula* and the factor determined by reference to the mortality table prescribed by Section 2131.01, Revised Code, for the age of the younger life tenant, with the resulting percentage of the net sales proceeds to be distributed equally between such life tenants. The balance should be placed in trust to be accumulated until the death of the surviving life tenant and then distributed among the remaindermen as provided by the court under the will and applicable statutes.

12. Under the Ohio Estate Tax Law, subject to certain provisions that permit the valuation of qualified farm property at its value for its actual qualified use, the value of any property included in the "gross estate" must be the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts. All relevant facts and elements of value as of the valuation date must be considered in determining that value. In addition, Internal Revenue Service rulings and regulations and federal court decisions defining the principles applicable in determining fair market value for purposes of the federal estate tax must be applied in determining fair market value for purposes of Ohio estate taxes to the extent that those rulings, regulations, and decisions are not inconsistent with the express provisions of the Ohio Estate Tax Law. However, the IRS's actual determination of the fair market value of any asset included in the gross estate is not controlling for purposes of the estate taxes imposed by the Ohio Estate Tax Law unless the person filing an Ohio estate tax return and the Tax Commissioner have agreed in writing to be bound by the federal determination. (Sec. 5731.01(B)--not in the bill.)

HISTORY

ACTION	DATE	JOURNAL ENTRY	
Introduced	01-20-99	p.	95
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