

An Act

ENROLLED HOUSE
BILL NO. 2764

By: Caldwell (Trey), Kane,
Lepak, Crosswhite Hader,
Maynard, Wolfley, Woolley,
Hall, Boles, Adams,
Kendrix, Hays, Gise,
Banning, and Hildebrant of
the House

and

Hall, Haste, Bergstrom,
Sacchieri, McIntosh,
Bullard, Jett, and Prieto
of the Senate

An Act relating to revenue and taxation; amending 62 O.S. 2021, Section 34.103, which relates to the duties of the State Board of Equalization; defining terms; requiring certification of certain revenue amounts in certain fiscal years; requiring determination with respect to certain fiscal year; amending 68 O.S. 2021, Section 2355, as last amended by Section 1, Chapter 27, 1st Extraordinary Session, O.S.L. 2023 (68 O.S. Supp. 2024, Section 2355), which relates to income tax; modifying tax rates for certain tax years; requiring the reduction of tax rates for certain tax years upon certain certification by the State Board of Equalization; prohibiting reduction of certain rates upon declaration of revenue failure; updating statutory language and references; imposing duties upon State Board of Equalization; requiring assistance by government entities; and providing an effective date.

SUBJECT: Revenue and taxation

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 62 O.S. 2021, Section 34.103, is amended to read as follows:

Section 34.103. A. In addition to any other duties prescribed by law, at the meeting required by Section 23 of Article X of the Oklahoma Constitution to be held in February of 2017, and at the February meeting of the State Board of Equalization each year thereafter, the State Board of Equalization shall certify:

1. For the revenue derived from the tax levied on oil pursuant to Section 1001 of Title 68 of the Oklahoma Statutes, which would otherwise be apportioned to the General Revenue Fund, the average annual amount of actual revenue apportioned to the General Revenue Fund for the immediately preceding five (5) complete fiscal years. For any year after the first year during which a deposit to the Revenue Stabilization Fund is made, the amount of any deposit to the Revenue Stabilization Fund shall be disregarded for purposes of this paragraph and the average shall be computed using the total amount of revenue that was available to be apportioned to the General Revenue Fund for the applicable period of time;

2. For the revenue derived from the tax levied on natural gas pursuant to Section 1001 of Title 68 of the Oklahoma Statutes, which would otherwise be apportioned to the General Revenue Fund, the average annual amount of actual revenue apportioned to the General Revenue Fund for the previous five (5) fiscal years. For any year after the first year during which a deposit to the Revenue Stabilization Fund is made, the amount of any deposit to the Revenue Stabilization Fund shall be disregarded for purposes of this paragraph and the average shall be computed using the total amount of revenue that was available to be apportioned to the General Revenue Fund for the applicable period of time; and

3. For the revenue derived from the corporate income tax levied pursuant to Section 2355 of Title 68 the Oklahoma Statutes, which would otherwise be apportioned to the General Revenue Fund, the average annual amount of actual revenue apportioned to the General Revenue Fund for the previous five (5) fiscal years. For any year after the first year during which a deposit to the Revenue Stabilization Fund is made, the amount of any deposit to the Revenue Stabilization Fund shall be disregarded for purposes of this paragraph and the average shall be computed using the total amount of revenue that was available to be apportioned to the General Revenue Fund for the applicable period of time.

B. If the amount of revenue available for apportionment to the General Revenue Fund for the next ensuing fiscal year exceeds the

amounts certified pursuant to paragraph 1 or 2 of subsection A of this section, with respect to each such revenue source, one hundred percent (100%) of such amount in excess of the separately computed five-year average, which would otherwise be apportioned to the General Revenue Fund, shall be deposited to the credit of the Revenue Stabilization Fund.

C. If the amount of revenue available for apportionment to the General Revenue Fund for the next ensuing fiscal year exceeds the amount certified pursuant to paragraph 3 of subsection A of this section:

1. Twenty-five percent (25%) of such amount in excess of the five-year average, which would otherwise be apportioned to the General Revenue Fund, shall be deposited to the credit of the Constitutional Reserve Fund unless such deposit would exceed the maximum balance permitted pursuant to Section 23 of Article X of the Oklahoma Constitution and in such case the amount in excess of the maximum balance shall be deposited to the credit of the Revenue Stabilization Fund; and

2. Seventy-five percent (75%) of such amount in excess of the five-year average, which would otherwise be apportioned to the General Revenue Fund, shall be deposited to the credit of the Revenue Stabilization Fund, together with any amount required for deposit pursuant to the provisions of paragraph 1 of this subsection.

D. 1. As used in this subsection and as used in subsection D of Section 2355 of Title 68 of the Oklahoma Statutes:

a. "base year total collections" means the amount of revenue certified by the State Board of Equalization at its December meeting and includes all revenue sources reported in the annual report of the Oklahoma Tax Commission excluding any tax collected by the Commission from levies imposed by counties, cities, towns or any other entity of local government, which for purposes of implementation of any income tax rate reductions otherwise authorized by this act shall be the highest preceding total collections amount as defined by subparagraph b of this paragraph. For purposes of reporting total collections for purposes of this subsection, the Oklahoma Tax Commission shall use the same methodology used to report estimated

revenues to the State Board of Equalization that was used to make the report for the December 2024 meeting,

- b. "highest preceding total collections" means the largest amount of revenue reported for any single fiscal year prior to the immediately preceding full fiscal year, determined by the State Board of Equalization at its December meeting and including all revenue sources reported in the annual report of the Oklahoma Tax Commission excluding any tax collected by the Commission from levies imposed by counties, cities, towns or any other entity of local government. For purposes of reporting total collections for purposes of this subsection, the Oklahoma Tax Commission shall use the same methodology used to report estimated revenues to the State Board of Equalization that was used to make the report for the December 2024 meeting,
- c. "income tax rate reduction threshold" means the amount of revenue determined by the Oklahoma Tax Commission for twelve (12) months comprising a single tax year predicted to be foregone as a result of any reduction in income tax rates pursuant to the provisions of this act, including the provisions of subsection D of Section 2355 of Title 68 of the Oklahoma Statutes multiplied by the number one and twenty-five hundredths (1.25). The income tax rate reduction cost threshold shall not be less than the amount of revenue loss attributable to a reduction in the income tax rates for the previous fiscal year and shall not be greater than such revenue loss for the previous fiscal year multiplied by the number one and twenty-five hundredths (1.25), and
- d. "comparison year total collections" means the amount of revenue determined by the State Board of Equalization at its December meeting for the immediately preceding fiscal year and includes all revenue sources reported in the annual report of the Oklahoma Tax Commission excluding any tax collected by the Commission from levies imposed by counties, cities, towns or any other entity of local government. For purposes of reporting total collections for purposes of this subsection, the Oklahoma Tax

Commission shall use the same methodology used to report estimated revenues to the State Board of Equalization that was used to make the report for the December 2024 meeting.

2. In addition to any other duties prescribed by law, at the meeting required by Section 23 of Article X of the Oklahoma Constitution to be held in December of 2026, and at the December meeting of the State Board of Equalization each year thereafter, the State Board of Equalization shall make a preliminary certification:

- a. and report the base year total collections, the income tax rate reduction threshold, and the comparison year total collections,
- b. if the comparison year total collections amount exceeds the base year total collections amount plus the income tax reduction cost threshold, the tax rates otherwise prescribed pursuant to subsection D of Section 2355 of Title 68 of the Oklahoma Statutes shall be reduced according to the provisions of Section 2355 of Title 68 of the Oklahoma Statutes and any reduction in such rates shall become effective on the January 1 date following the final February certification by the State Board of Equalization that an income tax rate reduction is authorized by the provisions of this act, and
- c. with respect to all subsequent meetings of the Board, the Board shall make a preliminary finding at its December meeting each year and, if the requirements of this act are fulfilled, the State Board shall make a final determination at its February meeting each year whether the comparison year total collections exceeds the base year total collections plus the income tax reduction cost threshold, and a reduction in the income tax rates otherwise prescribed pursuant to paragraphs 1 and 2 of subsection D of Section 2355 of Title 68 of the Oklahoma Statutes shall be implemented and any reduction in such rates shall become effective on the January 1 date following the final February certification by the State Board of Equalization that an income tax rate reduction is authorized by the provisions of this act.

3. In addition to any other requirements of this act for the implementation of a reduction of individual income tax rates pursuant to this subsection and pursuant to subsection E of Section 2355 of Title 68 of the Oklahoma Statutes, at the State Board of Equalization meeting to be held in December 2026, the State Board must certify that the revenues accruing to certified funds during the first five and one-half (5 1/2) months of fiscal year ending June 30, 2027, were within ninety-five percent (95%) of the estimate made in February 2026, and no revenue failure was declared.

SECTION 2. AMENDATORY 68 O.S. 2021, Section 2355, as last amended by Section 1, Chapter 27, 1st Extraordinary Session, O.S.L. 2023 (68 O.S. Supp. 2024, Section 2355), is amended to read as follows:

Section 2355. A. Individuals. For all taxable years beginning after December 31, 1998, and before January 1, 2006, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed at the option of the taxpayer under one of the two following methods:

1. METHOD 1.

a. Single individuals and married individuals filing separately not deducting federal income tax:

- (1) 1/2% tax on first \$1,000.00 or part thereof,
- (2) 1% tax on next \$1,500.00 or part thereof,
- (3) 2% tax on next \$1,250.00 or part thereof,
- (4) 3% tax on next \$1,150.00 or part thereof,
- (5) 4% tax on next \$1,300.00 or part thereof,
- (6) 5% tax on next \$1,500.00 or part thereof,
- (7) 6% tax on next \$2,300.00 or part thereof, and
- (8) (a) for taxable years beginning after December 31, 1998, and before January 1, 2002, 6.75% tax on the remainder,

- (b) for taxable years beginning on or after January 1, 2002, and before January 1, 2004, 7% tax on the remainder, and
 - (c) for taxable years beginning on or after January 1, 2004, 6.65% tax on the remainder.
- b. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue Code of 1986, as amended, and heads of households as defined in the Internal Revenue Code of 1986, as amended, not deducting federal income tax:
 - (1) 1/2% tax on first \$2,000.00 or part thereof,
 - (2) 1% tax on next \$3,000.00 or part thereof,
 - (3) 2% tax on next \$2,500.00 or part thereof,
 - (4) 3% tax on next \$2,300.00 or part thereof,
 - (5) 4% tax on next \$2,400.00 or part thereof,
 - (6) 5% tax on next \$2,800.00 or part thereof,
 - (7) 6% tax on next \$6,000.00 or part thereof, and
 - (8)
 - (a) for taxable years beginning after December 31, 1998, and before January 1, 2002, 6.75% tax on the remainder,
 - (b) for taxable years beginning on or after January 1, 2002, and before January 1, 2004, 7% tax on the remainder, and
 - (c) for taxable years beginning on or after January 1, 2004, 6.65% tax on the remainder.

2. METHOD 2.

- a. Single individuals and married individuals filing separately deducting federal income tax:

- (1) 1/2% tax on first \$1,000.00 or part thereof,
- (2) 1% tax on next \$1,500.00 or part thereof,
- (3) 2% tax on next \$1,250.00 or part thereof,
- (4) 3% tax on next \$1,150.00 or part thereof,
- (5) 4% tax on next \$1,200.00 or part thereof,
- (6) 5% tax on next \$1,400.00 or part thereof,
- (7) 6% tax on next \$1,500.00 or part thereof,
- (8) 7% tax on next \$1,500.00 or part thereof,
- (9) 8% tax on next \$2,000.00 or part thereof,
- (10) 9% tax on next \$3,500.00 or part thereof, and
- (11) 10% tax on the remainder.

b. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue Code of 1986, as amended, and heads of households as defined in the Internal Revenue Code of 1986, as amended, deducting federal income tax:

- (1) 1/2% tax on the first \$2,000.00 or part thereof,
- (2) 1% tax on the next \$3,000.00 or part thereof,
- (3) 2% tax on the next \$2,500.00 or part thereof,
- (4) 3% tax on the next \$1,400.00 or part thereof,
- (5) 4% tax on the next \$1,500.00 or part thereof,
- (6) 5% tax on the next \$1,600.00 or part thereof,
- (7) 6% tax on the next \$1,250.00 or part thereof,
- (8) 7% tax on the next \$1,750.00 or part thereof,

- (9) 8% tax on the next \$3,000.00 or part thereof,
- (10) 9% tax on the next \$6,000.00 or part thereof, and
- (11) 10% tax on the remainder.

B. Individuals. For all taxable years beginning on or after January 1, 2008, and ending any tax year which begins after December 31, 2015, for which the determination required pursuant to Sections 4 2355.1F and 5 2355.1G of this ~~act~~ title is made by the State Board of Equalization, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed as follows:

1. Single individuals and married individuals filing separately:

- (a) 1/2% tax on first \$1,000.00 or part thereof,
- (b) 1% tax on next \$1,500.00 or part thereof,
- (c) 2% tax on next \$1,250.00 or part thereof,
- (d) 3% tax on next \$1,150.00 or part thereof,
- (e) 4% tax on next \$2,300.00 or part thereof,
- (f) 5% tax on next \$1,500.00 or part thereof,
- (g) 5.50% tax on the remainder for the 2008 tax year and any subsequent tax year unless the rate prescribed by subparagraph (h) of this paragraph is in effect, and
- (h) 5.25% tax on the remainder for the 2009 and subsequent tax years. The decrease in the top marginal individual income tax rate otherwise authorized by this subparagraph shall be contingent upon the determination required to be made by the State Board of Equalization pursuant to Section 2355.1A of this title.

2. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue

Code of 1986, as amended, and heads of households as defined in the Internal Revenue Code of 1986, as amended:

- (a) 1/2% tax on first \$2,000.00 or part thereof,
- (b) 1% tax on next \$3,000.00 or part thereof,
- (c) 2% tax on next \$2,500.00 or part thereof,
- (d) 3% tax on next \$2,300.00 or part thereof,
- (e) 4% tax on next \$2,400.00 or part thereof,
- (f) 5% tax on next \$2,800.00 or part thereof,
- (g) 5.50% tax on the remainder for the 2008 tax year and any subsequent tax year unless the rate prescribed by subparagraph (h) of this paragraph is in effect, and
- (h) 5.25% tax on the remainder for the 2009 and subsequent tax years. The decrease in the top marginal individual income tax rate otherwise authorized by this subparagraph shall be contingent upon the determination required to be made by the State Board of Equalization pursuant to Section 2355.1A of this title.

C. Individuals. ~~For all taxable years beginning on or after January 1, 2024~~ tax years 2024 and 2025, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed as follows:

1. Single individuals and married individuals filing separately:

- (a) 0.25% tax on first \$1,000.00 or part thereof,
- (b) 0.75% tax on next \$1,500.00 or part thereof,
- (c) 1.75% tax on next \$1,250.00 or part thereof,
- (d) 2.75% tax on next \$1,150.00 or part thereof,
- (e) 3.75% tax on next \$2,300.00 or part thereof, and

(f) 4.75% tax on the remainder.

2. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue Code of 1986, as amended, and heads of households as defined in the Internal Revenue Code of 1986, as amended:

- (a) 0.25% tax on first \$2,000.00 or part thereof,
- (b) 0.75% tax on next \$3,000.00 or part thereof,
- (c) 1.75% tax on next \$2,500.00 or part thereof,
- (d) 2.75% tax on next \$2,300.00 or part thereof,
- (e) 3.75% tax on next \$4,600.00 or part thereof, and
- (f) 4.75% tax on the remainder.

No deduction for federal income taxes paid shall be allowed to any taxpayer to arrive at taxable income.

D. Individuals. For tax year 2026 and for subsequent tax years subject to rate reductions as provided by subsection E of this section, a tax is hereby imposed upon the Oklahoma taxable income of every resident or nonresident individual, which tax shall be computed as follows:

1. Single individuals and married individuals filing separately:

- (a) 0% tax on first \$3,750.00 or part thereof,
- (b) 2.5% tax on the next \$1,150.00 or part thereof,
- (c) 3.5% tax on next \$2,300.00 or part thereof, and
- (d) 4.5% tax on the remainder.

2. Married individuals filing jointly and surviving spouse to the extent and in the manner that a surviving spouse is permitted to file a joint return under the provisions of the Internal Revenue Code of 1986, as amended, and heads of households as defined in the Internal Revenue Code of 1986, as amended:

- (a) 0% tax on first \$7,500.00 or part thereof,
- (b) 2.5% tax on the next \$2,300.00 or part thereof,
- (c) 3.5% tax on next \$4,600.00 or part thereof, and
- (d) 4.5% tax on the remainder.

No deduction for federal income taxes paid shall be allowed to any taxpayer to arrive at taxable income.

E. As provided by subsection D of Section 34.103 of Title 62 of the Oklahoma Statutes, if the comparison year total collections exceeds the base year total collections plus the income tax rate reduction threshold, as certified by the State Board of Equalization pursuant to paragraph 2 of subsection D of Section 34.103 of Title 62 of the Oklahoma Statutes, the tax rates otherwise prescribed in paragraphs 1 and 2 of subsection D of this section shall each be reduced by twenty-five one-hundredths (0.25) of a percentage point (0.0025) until the applicable rate equals zero percent (0%). Each successive certification by the State Board of Equalization with respect to which the comparison year total collections exceeds the base year total collections plus the income tax rate reduction threshold, as determined by the State Board of Equalization as provided by subsection D of Section 34.103 of Title 62 of the Oklahoma Statutes, shall further reduce the individual income tax rates by twenty-five one-hundredths (0.25) of a percentage point (0.0025) until the applicable rate equals zero percent (0%). Any reduction in the income tax rates authorized by this section and by this act shall take effect on January 1 following the final certification by the State Board of Equalization, if any, made during its meeting in February each year.

F. If a revenue failure is declared pursuant to the provisions of Section 34.49 of Title 62 of the Oklahoma Statutes prior to the end of the calendar year in which the Board makes a certification pursuant to paragraph 2 of subsection D of Section 34.103 of Title 62 of the Oklahoma Statutes, the reduction in tax rates, as otherwise provided for in this section, shall not occur until a subsequent certification is made by the State Board of Equalization pursuant to paragraph 2 of subsection D of Section 34.103 of Title 62 of the Oklahoma Statutes.

G. Nonresident aliens. In lieu of the rates set forth in subsection A above, there shall be imposed on nonresident aliens, as defined in the Internal Revenue Code of 1986, as amended, a tax of eight percent (8%) instead of thirty percent (30%) as used in the Internal Revenue Code of 1986, as amended, with respect to the Oklahoma taxable income of such nonresident aliens as determined under the provision of the Oklahoma Income Tax Act.

Every payer of amounts covered by this subsection shall deduct and withhold from such amounts paid each payee an amount equal to eight percent (8%) thereof. Every payer required to deduct and withhold taxes under this subsection shall for each quarterly period on or before the last day of the month following the close of each such quarterly period, pay over the amount so withheld as taxes to the Oklahoma Tax Commission, and shall file a return with each such payment. Such return shall be in such form as the Tax Commission shall prescribe. Every payer required under this subsection to deduct and withhold a tax from a payee shall, as to the total amounts paid to each payee during the calendar year, furnish to such payee, on or before January 31~~7~~ of the succeeding year, a written statement showing the name of the payer, the name of the payee and the payee's Social Security account number, if any, the total amount paid subject to taxation, and the total amount deducted and withheld as tax and such other information as the Tax Commission may require. Any payer who fails to withhold or pay to the Tax Commission any sums herein required to be withheld or paid shall be personally and individually liable therefor to the State of Oklahoma.

~~E.~~ H. Corporations. For all taxable years beginning after December 31, 2021, a tax is hereby imposed upon the Oklahoma taxable income of every corporation doing business within this state or deriving income from sources within this state in an amount equal to four percent (4%) thereof.

There shall be no additional Oklahoma income tax imposed on accumulated taxable income or on undistributed personal holding company income as those terms are defined in the Internal Revenue Code of 1986, as amended.

~~F.~~ I. Certain foreign corporations. In lieu of the tax imposed in the first paragraph of subsection ~~D~~ G of this section, for all taxable years beginning after December 31, 2021, there shall be imposed on foreign corporations, as defined in the Internal Revenue Code of 1986, as amended, a tax of four percent (4%) instead of thirty percent (30%) as used in the Internal Revenue Code of 1986,

as amended, where such income is received from sources within ~~Oklahoma~~ this state, in accordance with the provisions of the Internal Revenue Code of 1986, as amended, and the Oklahoma Income Tax Act.

Every payer of amounts covered by this subsection shall deduct and withhold from such amounts paid each payee an amount equal to four percent (4%) thereof. Every payer required to deduct and withhold taxes under this subsection shall for each quarterly period on or before the last day of the month following the close of each such quarterly period, pay over the amount so withheld as taxes to the Tax Commission, and shall file a return with each such payment. Such return shall be in such form as the Tax Commission shall prescribe. Every payer required under this subsection to deduct and withhold a tax from a payee shall, as to the total amounts paid to each payee during the calendar year, furnish to such payee, on or before January 31st of the succeeding year, a written statement showing the name of the payer, the name of the payee and the payee's Social Security account number, if any, the total amounts paid subject to taxation, the total amount deducted and withheld as tax, and such other information as the Tax Commission may require. Any payer who fails to withhold or pay to the Tax Commission any sums herein required to be withheld or paid shall be personally and individually liable therefor to the State of Oklahoma.

~~G.~~ J. Fiduciaries. A tax is hereby imposed upon the Oklahoma taxable income of every trust and estate at the same rates as are provided in ~~subsection B or C~~ subsections B through D of this section for single individuals. Fiduciaries are not allowed a deduction for any federal income tax paid.

~~H.~~ K. Tax rate tables. For all taxable years beginning after December 31, 1991, in lieu of the tax imposed by ~~subsection A, B or C~~ subsections A through D of this section, as applicable there is hereby imposed for each taxable year on the taxable income of every individual, whose taxable income for such taxable year does not exceed the ceiling amount, a tax determined under tables, applicable to such taxable year which shall be prescribed by the Tax Commission and which shall be in such form as it determines appropriate. In the table so prescribed, the amounts of the tax shall be computed on the basis of the rates prescribed by ~~subsection A, B or C~~ subsections A through D of this section. For purposes of this subsection, the term "ceiling amount" means, with respect to any taxpayer, the amount determined by the Tax Commission for the tax rate category in which such taxpayer falls.

SECTION 3. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 34.103A of Title 62, unless there is created a duplication in numbering, reads as follows:

In addition to the other duties imposed upon it by law and by the provisions of this act, the State Board of Equalization shall create an agenda item for its December 2025 meeting and its February 2026 meeting to perform an analysis regarding the provisions of this act as if the State Board were to be performing the revenue analysis in order to comply with the provisions of this act at its December 2026 meeting and its February 2027 meeting in order to provide an opportunity for the State Board of Equalization, the Office of Management and Enterprise Services, the Oklahoma Tax Commission or other entities to establish procedures necessary for the State Board of Equalization to perform the duties imposed upon it pursuant to the provisions of subsection D of Section 34.103 of Title 62 of the Oklahoma Statutes and any other applicable provision of this act. All state government entities shall cooperate with the State Board of Equalization to provide necessary information to comply with the provisions of this section.

SECTION 4. This act shall become effective November 1, 2025.

Passed the House of Representatives the 20th day of May, 2025.

Presiding Officer of the House
of Representatives

Passed the Senate the 22nd day of May, 2025.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____

Approved by the Governor of the State of Oklahoma this _____
day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____
day of _____, 20_____, at _____ o'clock _____ M.
By: _____