#### **CODE REVISER USE ONLY**

# PROPOSED RULE MAKING



# CR-102 (June 2024) (Implements RCW 34.05.320)

Do NOT use for expedited rule making

			•		
<b>Agency:</b> Wa	shington S	State Liquor	and Cannabis Board		
☑ Original N	lotice				
☐ Supplement	ental Notic	ce to WSR			
☐ Continua	nce of WS	R			
⊠ Prepropo	sal Staten	nent of Inq	uiry was filed as WSR 24-10-042	<u>2</u> ; or	
☐ Expedited	l Rule Ma	kingProp	osed notice was filed as WSR $\_$	; or	
☐ Proposal	is exemp	t under RC	W 34.05.310(4) or 34.05.330(1);	or	
□ Proposal					ng to Implement Substitute House Bill (SHB)
ourchasing c etailer issue echnical cha	annabis id d a medica nges to ch	entified by t al cannabis napter 314-	the Washington State Department endorsement, from the cannabis of 55 WAC as necessary for internal	of Health i excise tax consistence	ted providers issued a recognition card, in chapter 246-70 WAC, from a cannabis until June 30, 2029, and to make other by.
			SHB 1453		
	Amended		14-55-083 "Security and traceabil		
Amended WAC 314-55-087 "Recordkeeping requirements for cannabis licensees."					
Amended WAC 314-55-089 "Tax and reporting requirements for cannabis licensees."  New WAC 314-55-090 "Medical cannabis patient excise tax exemption."					
	INGW	WAC 3	14-55-690 Medical Califiable pati	SHE EXCISE	tax exemption.
Hearing loc	ation(s):				
Date:		Time:	Location: (be specific)	Comme	nt:
August 28, 2	024	10:00 AM	All public Board activity will be	For more	e information about Board meetings, please

## held in a "hybrid" environment. visit https://lcb.wa.gov/Boardmeetings/Board meetings This means that the public will have options for in-person or virtual attendance. The Boardroom at the headquarters building in Olympia (1025 Union Avenue, Olympia, WA 98504) will be open for in-person attendance. The public may also login using a computer or device, or call-in using a phone, to listen to the meeting through the Microsoft Teams application. The public may provide verbal comments during the specified public comment and rules hearing segments. TVW also regularly airs these meetings. Please note that although the Boardroom will be staffed during a meeting, Board Members and agency participants may continue to appear virtually

Date of intended adoption: No earlier than September 11, 2024 (Note: This is **NOT** the **effective** date) Submit written comments to: Assistance for persons with disabilities:

Name Daniel Jacobs, Rules & Policy Coordinator

Address PO Box 48030, Olympia WA 98504-3080

Email rules@lcb.wa.gov Fax 360-704-5027

Other

Beginning (date and time) July 17, 2024, 12:00 PM By (date and time) August 28, 2024, 12:00 PM

Contact Anita Bingham, ADA Coordinator, Human Resources

Phone 360 664 1739 Fax 360 664 9689

TTY 7-1-1 or 1-800-833-6388 Email anita.bingham@lcb.wa.gov

Other

By (date) August 21, 2024

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The purpose of these proposed rules it to implement Substitute House Bill 1453, chapter 79, Laws of 2024, and provide internal consistency to rules around recordkeeping and excise tax payment with other portions of chapter 314-55 WAC.

### PART 1: WAC 314-55-090 Medical Cannabis Patient Excise Tax Exemption

#### Section 1: Prerequisites for Excise Tax Exemption

Consistent with section 1(2)(a), chapter 79, Laws of 2024, the prerequisites for offering the excise tax exemption are identified. While the bill language says that a retailer must have a medical cannabis endorsement, because RCW 69.50.375 and WAC 314-55-080 identify the requirements for holding that endorsement, specific reference is made to them. Otherwise, the rule language closely mirrors the bill language.

#### Section 2: Record Requirements

Consistent with section 1(2)(b), chapter 79, Laws of 2024, the LCB has the authority to identify what information retailers need to preserve in the event of future audits to establish that each sale to which the excise tax is exempted qualifies for the excise tax exemption. As such, and identified in more detail in the tables below, the following data points are required to be preserved for each sale where the excise tax is exempted:

- Date of sale:
- From the patient recognition card, the unique patient identifier and the effective and expiration dates of the recognition card:
- Stock keeping unit (SKU) or unique product identifier of the cannabis product to which the excise tax is being exempted from; and
- Sales price of the item(s) to which the excise tax is being exempted from.

Each of these items is necessary to establish that the prerequisites identified in section 1 above are satisfied, except for the sales price, which is required to determine how much tax is being exempted.

#### Section 3: Taxability Presumption

RCW 69.50.535(1) identifies the collection of the 37% excise tax as the default. The very name and phrasing used in this legislation of an "exemption" indicates that this is the exception, not the rule. Therefore, it follows that the party claiming the exception should, in the event of a dispute, bear the burden of demonstrating that the exception applies, rather than the LCB bear the burden of demonstrating that the general rule applies. As such, this section makes clear that the burden is on the retailer to preserve the required records demonstrating the propriety of every single excise tax exemption that is provided. In the event of a dispute, if a retailer is unable to produce the required documentation, the default presumption of RCW 69.50.535(1), that a 37% excise tax shall be collected, applies. Consistent with other instances where a retailer fails to properly pay its excise taxes, the same principles apply here, including any penalties.

#### Section 4: Definitions

The terms defined are mostly taken directly from RCW 69.51A, and more specifically from the definitions identified in RCW 69.51A.010. The exceptions are for "department" which refers to the Washington State Department of Health, "unique patient identifier" which refers to the randomly generated and unique identifying number placed on recognition cards as described in RCW 69.51A.230, and "unique product identifier", referring to the product identifier used consistent with LCB's traceability requirements identified in WAC 314-55-083(4).

#### Section 5: Statutory Expiration Date

As specified in section 1(2)(a), chapter 79, Laws of 2024, this excise tax exemption is scheduled to expire on June 30, 2029.

#### PART 2: Changes to Existing Parts of Chapter 314-55 WAC

Other than cross-references to the new rule at WAC 314-55-090, and changing the acronym "WSLCB" to "LCB" consistent with WSR #24-11-037, the following additional changes were made:

WAC 314-55-087(1)(r) – adding a requirement to keep detailed sale records including but not limited to, date of sale, sale price, item sold and taxes assessed. This record-keeping requirement is added to sales records regardless of whether excise taxes or collected to provide a baseline to understand the records provided where excise taxes are exempted. To understand how the records provided reflect an exempted excise tax, records need to be provided that demonstrate where an excise tax is not exempted.

WAC 314-55-089(1)(c) – replacing "listing" with "summarizing". This reflects a relaxing of record requirements to ease some regulatory burden on licensees and is provided to reflect business records needed and preserved by licensees. Considering increasing record requirements issued as part of this rulemaking, this was viewed as a likely desirable reprieve.

<u>WAC 314-55-089(1)(e)</u> – changing three years to five years. This rule explicitly cites WAC 314-55-087, which requires all records to be preserved for five years, and the use of the word "three" was a typographical error that needed to be addressed.

WAC 314-55-089(5) – removing the mailing address and the reference to paying online "through the traceability system." These changes are being done to provide greater flexibility for future potential payment system modernization. The PO box mail address identified currently is out of date, and rather than replace it with another one that may become out of date at some point in the future, leaving the language to simply state that it should be mailed to the LCB allows licensees to find LCB's mailing address and mail it themselves.

The reference to paying through the traceability system specifically is removed to allow for future potential modernization of the traceability system, and a future potential modernization of the tax payment system.

**Reasons supporting proposal:** The reasons supporting these proposed rules, in addition to that described above, are identified in the tables herein:

	WAC 314-55-090 Medical cannabis patient excise tax exemption					
Section	Proposed rule Language	Rule Necessity				
(1)	Pursuant to RCW 69.50.535(2), the excise tax levied in RCW 69.50.535(1) does not apply to sales of cannabis that satisfy all the following conditions:	Consistent with section (1)(2)(a), chapter 79, Laws of 2024, proposed WAC 314-55-090(1) identifies the necessary criteria for eligibility to offer the excise tax exemption.				
(1)(a)	The sale is made by a cannabis retailer holding a valid medical cannabis endorsement issued pursuant to RCW 69.50.375 and compliant with WAC 314-55-080;	Consistent with section (1)(2)(a), chapter 79, Laws of 2024, the retailer offering the excise tax exemption must have a medical cannabis endorsement, and to have a medical cannabis endorsement, a retailer needs to satisfy the statutory requirements at RCW 69.50.375 and regulatory requirements of WAC 314-55-080.				
(1)(b)	The sale is made to a qualifying patient or designated provider who has a valid recognition card issued pursuant to RCW 69.51A.230, and is in the database;	Consistent with section (1)(2)(a), chapter 79, Laws of 2024, which specifically states that the qualifying patient or designated provider must have been issued a recognition card, a recognition card can only be issued after a patient is entered into the database per RCW 69.51A.230(2).				
(1)(c)	The sale is of cannabis concentrates, useable cannabis, or cannabis-infused products identified by the department as a compliant cannabis product in chapter 246-70 WAC and tested to the standards in chapter 246-70 WAC;	Language is nearly identical with section (1)(2)(a), chapter 79, Laws of 2024.				
(2)	Cannabis licensees must retain the following information for five years, consistent with WAC 314-55-087, for every sale where the excise tax is exempted per RCW 69.50.535(2):	Consistent with section 1(2)(b), chapter 79, Laws of 2024, the LCB has the authority to identify what information retailers need to preserve to establish eligibility for the excise tax exemption.				
(2)(a)	Date of sale;	To ensure that, if audited, LCB can confirm that the retailer held a medical cannabis endorsement at the time the sale occurred.				
(2)(b)	From the recognition card:	To ensure that, if audited, LCB can confirm that the patient or the designated provider				
(-)(0)	(i) The unique patient identifier, and	purchasing the cannabis satisfied the requirements of WAC 314-55-090(1)(b) and				

	(ii) The effective date and expiration date of the recognition card;	section 1(2)(a), chapter 79, Laws of 2024 at the time of purchase.	
(2)(c)	Stock keeping unit (SKU) or unique product identifier of cannabis concentrates, useable cannabis, or cannabis-infused products identified by the department as a compliant cannabis product in chapter 246-70 WAC and tested to the standards in chapter 246-70 WAC;	To ensure that, if audited, LCB can confirm that the cannabis product purchased meets the requirements of WAC 314-55-090(1)(c) and section 1(2)(a), chapter 79, Laws of 2024 at the time of purchase.	
(2)(d)	Sales price of cannabis concentrates, useable cannabis, or cannabis-infused products identified by the department as a compliant cannabis product in chapter 246-70 WAC and tested to the standards in chapter 246-70 WAC.	To enable LCB to determine how much excise tax would have been collected had it not been exempted.	
(3)	For any sale where the excise tax was not collected, if a cannabis licensee cannot produce the documentation identified in subsection (2) of this section when requested by the LCB, such excise tax shall be presumed to have been incorrectly exempted, and the retailer shall be responsible for remitting to the LCB the amount of excise tax that should have been collected. Penalties may apply to any incorrectly exempted excise tax payments that need to be remitted as described in this subsection, consistent with WAC 314-55-092.	To clarify that the medical cannabis patient excise tax exemption is the exception to the general rule that the 37% excise tax shall be collected on all cannabis sales per RCW 69.50.535(1). In the event of a dispute, the burden shall be on the retailer to demonstrate that they correctly exempted the purchase from the excise tax, not on the LCB to demonstrate that the retailer was incorrect in doing so.	
(4)	Definitions:		
(4)(a)	"Database" means the medical cannabis authorization database as defined in RCW 69.51A.010.		
(4)(b)	"Department" means the Washington state department of health.		
(4)(c)	"Designated provider" has the same meaning provided in RCW 69.51A.010.	Definitions of terms used are provided, all from	
(4)(d)	"Qualifying patient" has the same meaning provided in RCW 69.51A.010.	terms used in Chapter 69.51A RCW.	
(4)(e)	"Recognition card" has the same meaning provided in RCW 69.51A.010.		
(4)(f)	"Unique patient identifier " refers to the randomly generated and unique identifying number described in RCW 69.51A.230.		
(4)(g)	"Unique product identifier" refers to the unique identifier provided to the LCB consistent with the traceability requirements in WAC 314-55-083.	This is the only term without a definition in RCW 69.51A. This term is described and repeatedly referenced in WAC 314-55-083(4).	
(5)	The excise tax exemption described in this section is effective until June 30, 2029, pursuant to RCW 69.50.535(2).	Consistent with section 1(2)(a), chapter 79, Laws of 2024, identifies the expiration date of the medical cannabis patient excise tax exemption.	

Amendments to Existing Sections of Chapter 314-55 WAC						
Current Rule Language	Proposed New Language	Rule Necessity				
(4)(j) Cannabis excise tax records;	(4)(j) Cannabis excise tax records, including records required for medical cannabis patient excise tax exemptions in WAC 314-55-090;	Adding language to state that the records newly required for retention in WAC 314-55-090 must also be kept up to date in the traceability system.				
Replaced instances	Replaced instances of "WSLCB" with "LCB"					
New Rule Language  (1)(r) Detailed sale records including but not limited to, date of sale, sale price, item sold, and taxes assessed;		To understand the records for auditing the medical cannabis patient excise tax exemption, baseline records where the excise tax is collected must be preserved for use in comparison.				
	Current Rule Language  (4)(j) Cannabis excise tax records;  Replaced instances  New Rule  (1)(r) Detailed sale records including	Current Rule Language  (4)(j) Cannabis excise tax records, including records required for medical cannabis patient excise tax exemptions in WAC 314-55-090;  Replaced instances of "WSLCB" with "LCB"  New Rule Language  (1)(r) Detailed sale records including but not limited to, date of sale,				

	New Rule (1)(s) Records for medical cannab required in WAC 314-55-090;	Adding language to state that the records required in WAC 314-55-090 must be kept for five years, along with all other required records in WAC 314-55-087  Consistent with WSR #24-	
	Replaced instances	11-037	
314-55-089  Tax and reporting requirements for cannabis licensees.	(1) Cannabis retailer licensees must submit monthly report(s) and payments to the WSLCB. The required monthly reports must be: [] (b) Filed every month, including months with no activity or payment due;	(1) Cannabis retailer licensees must submit monthly report(s) and payments to the LCB. The required monthly reports must be: [] (b)(i) Filed every month, including months with no activity or payment due; (ii) Each report will identify total product sales and total medical product sales where the excise tax was exempted pursuant to RCW 69.50.535(2) and WAC 314-55-090, in the form and manner required by the LCB;	Consistent with section (1)(2)(b) and (c), chapter 79, Laws of 2024, requiring the monthly payment reports to include records of total product sales and total sales where the excise tax is exempted is consistent with the requirements identified in WAC 314-55-090.
	(1)(c) Submitted, with payment due, to the WSLCB on or before the 20th day of each month, for the previous month. (For example, a report listing transactions for the month of January is due by February 20th.)	(1)(c) Submitted, with payment due, to the LCB on or before the 20th day of each month, for the previous month. (For example, a report summarizing transactions for the month of January is due by February 20th.)	Replacing "listing" with "summarizing" to lighten the regulatory burden on licensees.
	(1)(e) All records must be maintained and available for review for a three-year period on licensed premises. (See WAC 314-55-087)	(1)(e) All records must be maintained and available for review for a <u>five</u> -year period on licensed premises. (See WAC 314-55-087)	Technical change for internal consistency. WAC 314-55-087(1) required records to be kept for five years. The reference to three years was a typographical error.
	(4)(b) A cannabis retailer licensee must collect from the buyer and remit to the WSLCB a cannabis excise tax of 37 percent of the selling price on each retail sale of useable cannabis, cannabis concentrates, and cannabis-infused products.	(4)(b)(i) A cannabis retailer licensee must collect from the buyer and remit to the LCB a cannabis excise tax of 37 percent of the selling price on each retail sale of useable cannabis, cannabis concentrates, and cannabis-infused products, except as identified in WAC 314-55-090 and RCW 69.50.535(2).  (ii) Records of medical patient cannabis excise tax exemptions provided must be maintained as required in WAC 314-55-087 and WAC 314-55-090.	Reference added to WAC 314-55-090 and RCW 69.50.535(2), where the medical cannabis patient excise tax exemption are referenced, as well as cross-reference added to reinforce record retention requirements.
	<ul><li>(5) Licensees must submit cannabis excise tax payments to the board by one of the following means:</li><li>(a) By mail to WSLCB, Attention: Accounts Receivable, P.O. Box 43085, Olympia, WA 98504;</li></ul>	(5) Licensees must submit cannabis excise tax payments to the board by one of the following means: (a) By mail to LCB;	Fixing an incorrect address and replacing with generic mailing instructions in case of future move of physical mailing address or Post Office Box.
	(5)(b) By paying through online access through the WSLCB traceability system; or	(5)(b) By paying through online access; or	Removing specific reference to the traceability system to allow for potential future changes in online payment systems.

	Replaced instan	Consistent with WSR #24- 11-037					
Statutory authorit	y for adoption: RCW 69.50.34	2, RCW 69.50.345, RCW 69.50.535					
Statute being imp	lemented: RCW 69.50.535; Su	ıbstitute House Bill 1453, chapter 79, Laws	of 2024.				
Is rule necessary	because of a:						
Federal Law	?		□ Yes ⊠ No				
Federal Cou	rt Decision?		□ Yes ⊠ No				
State Court I	Decision?		□ Yes ⊠ No				
If yes, CITATION:							
Agency comment matters: None	s or recommendations, if any	, as to statutory language, implementation	on, enforcement, and fiscal				
	nt: (person or organization) Wa nt: □ Private. □ Public. ☑ Go	ashington State Liquor and Cannabis Board vernmental.	I				
Name of agency p	personnel responsible for:						
	Name	Office Location	Phone				
Drafting Coordinator	Daniel Jacobs, Rules & Policy	1025 Union Avenue, Olympia WA, 98504	360-480-1238				
Implementation Licensing	Becky Smith, Director of	1025 Union Avenue, Olympia WA, 98504	360-664-1753				
Enforcement & Edu	Chandra Wax, Director of ucation	1025 Union Avenue, Olympia WA, 98504	360-664-1726				
Is a school distric	t fiscal impact statement requ	ired under RCW 28A.305.135?	☐ Yes ⊠ No				
If yes, insert staten	nent here:						
The public may Name Address Phone Fax TTY Email Other	obtain a copy of the school dist	rict fiscal impact statement by contacting:					
Is a cost-benefit a	nalysis required under RCW :	<u>34.05.328</u> ?					
☐ Yes: A prel	iminary cost-benefit analysis ma	ay be obtained by contacting:					
Name							
Address							
Phone							
Fax							
TTY							
Email							
Other		and and a section of the section of the section of					
☑ No: Please explain: The proposed amended rules do not qualify as a type of rule requiring a cost-benefit analysis under RCW 34.05.328(5). The LCB is not a listed agency under RCW 34.05.328(5)(a)(i), so the cost-benefit analysis requirements in RCW 34.05.328 are not applicable to the proposed rules unless voluntarily applied or made applicable by the joint administrative rules review committee under RCW 34.05.328(5)(a)(ii).							
	Regulatory Fairness Act and Small Business Economic Impact Statement  Note: The Governor's Office for Regulatory Innovation and Assistance (ORIA) provides support in completing this part.						
(1) Identification of							
This rule proposal, or portions of the proposal, <b>may be exempt</b> from requirements of the Regulatory Fairness Act (see chapter 19.85 RCW). For additional information on exemptions, consult the exemption guide published by ORIA. Please check the box for any applicable exemption(s):							

adopted solely to	conform and/or of le is being adopte	comply with feder	al statute or regul	ations. Please	cite the specific fed insequences to the s	o o	
			s exempt because of this proposed ru		as completed the pi	lot rule process	
	osal, or portions	•	• •		f <u>RCW 15.65.570</u> (2)	) because it was	
☐ This rule prop	osal, or portions	of the proposal, is	s exempt under <u>R</u>	CW 19.85.025	(3). Check all that a	ipply:	
□ RC	<u>W 34.05.310</u> (4)(b	o)		RCW 34.05.3	310 (4)(e)		
(Inte	ernal government	operations)		(Dictated by	statute)		
	<u>W 34.05.310</u> (4)(c	<b>;</b> )		RCW 34.05.3	310 (4)(f)		
(Inc	orporation by refe	erence)		(Set or adjus	t fees)		
□ RC	W 34.05.310 (4)(c	d)		RCW 34.05.3	310 (4)(g)		
(Co	rrect or clarify lan	guage)		((i) Relating t	to agency hearings;	or (ii) process	
				requirements or permit)	s for applying to an a	agency for a license	
☐ This rule prop	osal, or portions	of the proposal, is	s exempt under Researcher Researcher Researcher Researcher	CW	(4). (Does not affec	t small businesses).	
☐ The rule prop☐ The rule propproposal, but les	— ···· (-····						
(3) Small busine	ess economic im	pact statement:	Complete this see	ction if any por	rtion is not exempt.		
If any portion of to businesses?	he proposed rule	is <b>not exempt</b> , d	oes it impose moi	e-than-minor	costs (as defined by	RCW 19.85.020(2))	
No Briefly summarize the agency's minor cost analysis and how the agency determined the proposed rule did not impose more-than-minor costs. Agencies are required to consider costs imposed on business and costs associated with compliance with proposed rules. Agencies are not required under chapter 19.85 RCW to consider indirect costs not associated with compliance. Here, the agency considered potential administrative costs that a licensee may incur complying with the proposed rules.							
medical. This retailing cigar this code is p	LCB applied the North American Industry Classification System (NAICS) code 459991 for marijuana stores, recreational or medical. This is defined by the NAICS as follows: This U.S. industry comprises establishments primarily engaged in retailing cigarettes, electronic cigarettes, cigars, tobacco, pipes, and other smokers' supplies. The industry description for this code is presented in the table below, and can be accessed at <a href="https://www.census.gov/naics/?input=marijuana&amp;year=2022&amp;details=459991">https://www.census.gov/naics/?input=marijuana&amp;year=2022&amp;details=459991</a>						
LCB applied a default estimated compliance cost when analyzing whether the rules would have a disproportionate impact on small businesses as defined in RCW 19.85.020(3). This reflects a very generous estimate of \$2,000.00 for every cannabis retailer with an existing medical cannabis endorsement to familiarize themselves with the new record-keeping requirements in WAC 314-55-090, and to take the extra time to preserve the records required for the required five years.							
revenue or in Department of 493 business	come, or one hund f Revenue data fr	dred dollars, which om 2023, the totals an average ann	chever is greater, al gross business ual gross busines	or one percent income for NA			
2022 Industry NAICS Code	Estimated Cost of Compliance	Industry Description	NAICS Code <u>Title</u>	Minor Cost Estimate	1% of Avg Annual Payroll (Threshold)	0.3% of Avg Annual Gross Business Income (Threshold)	

459991	\$2,000.00	Marijuana stores, recreational or medical	Tobacco, Electronic Cigarette, and Other Smoking Supplies Retailers	\$3,940.88	Unavailable*	\$3,940.88 2023 Dataset pulled from DOR
As the table demonstrates, the estimated cost of compliance does not exceed the threshold for tobacco, electronic cigarette, and other smoking supplies retailers, which according to the NAICS website above, includes cannabis retailers with medical cannabis endorsements. Therefore, implementation of this amended rule is not anticipated to result in more than minor costs on businesses as defined in RCW 19.85.020(2).						
DOR – Washington State Department of Revenue. DOR data available at <a href="https://apps.dor.wa.gov/ResearchStats/Content/GrossBusinessIncome/Results.aspx?Year=2023Q4,2023Q3,2023Q2,2023Q1,&amp;Code1=450000&amp;Code2=460000&amp;Sumby=n6&amp;SicNaics=2&amp;Format=HTML">https://apps.dor.wa.gov/ResearchStats/Content/GrossBusinessIncome/Results.aspx?Year=2023Q4,2023Q3,2023Q2,2023Q1,&amp;Code1=450000&amp;Code2=460000&amp;Sumby=n6&amp;SicNaics=2&amp;Format=HTML</a>						
* - Average annual payroll data was unavailable due to confidentiality with other state agency data.  □ Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses and a small business economic impact statement is required. Insert the required small business economic impact statement here:						

The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting:

Name Daniel Jacobs, Rules & Policy Coordinator Address PO Box 43080, Olympia WA 98504-3080 Phone 360-480-1238 Fax 360 704 5027  $\mathsf{TTY}$ 

Email rules@lcb.wa.gov

Other

<b>Date:</b> July 17, 2024	Signature:
Name David Dastman	Place signature here
Name: David Postman	
Title: Chair	