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<b>Board Item</b>	No		

# **COMMITTEE/BOARD OF SUPERVISORS**

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Board of Su	pervisors Meeting	Date:				
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	Motion					
	Resolution					
	Ordinance					
	Legislative Digest					
	Budget Analyst Report					
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	Introduction Form (for hearings)					
	Department/Agency Cover Letter MOU	and/or Report				
	<b>Grant Information Form</b>					
	Grant Budget					
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	Contract/Agreement (Approved a	s to Form)				
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OTHER	(Use back side if additional space	e is needed)				
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Supervisor Chiu
BOARD OF SUPERVISORS

[Administrative Code - Health Care Security Ordinance]

Ordinance amending the San Francisco Administrative Code Sections 14.1, 14.3, and 14.4 and adding Section 14.1.5 to: 1) clarify that only expenditures reasonably calculated to benefit the employee shall satisfy the employer expenditure requirements of the Health Care Security Ordinance; 2) provide, in the alternative if triggered by court action, that only amounts actually paid to provide employee health care services shall satisfy the employer expenditure requirements of the Health Care Security Ordinance; 3) require employers imposing surcharges to pay for the required expenditures to report certain information to OLSE in connection with the surcharge; 4) add an employee notification requirement; 5) modify penalty provisions; and 6) set an

NOTE: Add

Additions are <u>single-underline italics Times New Roman</u>; deletions are <u>strike-through italics Times New Roman</u>. Board amendment additions are <u>double-underlined</u>; Board amendment deletions are <u>strikethrough normal</u>.

Section 1. The San Francisco Administrative Code is hereby amended by amending Sections 14.1, 14.3 and 14.4, to read as follows:

# SEC. 14.1. SHORT TITLE; DEFINITIONS.

- (a) **Short title.** This Chapter shall be known and may be cited as the "San Francisco Health Care Security Ordinance."
- (b) **Definitions.** For purposes of this Chapter, the following terms shall have the following meanings:
  - (1) "City" means the City and County of San Francisco.
- (2) "Covered employee" means any person who works in the City where such person qualifies as an employee entitled to payment of a minimum wage from an employer

under the Minimum Wage Ordinance as provided under Chapter 12R of the San Francisco Administrative Code and has performed work for compensation for his or her employer for ninety (90) days, provided, however, that:

(A) (a) From the effective date of this Chapter through December 31, 2007, "at least twelve (12) hours" shall be substituted for "at least two (2) hours" where such term appears in Section 12R.3(a);

(B) (b) From January 1, 2008 through December 31, 2008, "at least ten (10) hours" shall be substituted for "at least two (2) hours" where such term appears in Section 12R.3(a);

(C) (e) Beginning January 1, 2009, "at least eight (8) hours" shall be substituted for "at least two (2) hours" where such term appears in Section 12R.3(a);

(D) (d) The term "employee" shall not include persons who are managerial, supervisorial, or confidential employees, unless such employees earn annually under \$72,450.00 or in 2007 and for subsequent years, the figure as set by the administering agency;

(E) (e) The term "employee" shall not include those persons who are eligible to receive benefits under Medicare or TRICARE/CHAMPUS;

(F) (f) The term "covered employees" shall not include those persons who are "covered employees" as defined in Section 12Q.2.9 of the Health Care Accountability Ordinance, Chapter 12Q of the San Francisco Administrative Code, if the employer meets the requirements set forth in Section 12Q.3 for those employees; and

(G) (g) The term "covered employees" shall not include those persons who are employed by a nonprofit corporation for up to one year as trainees in a bona fide training program consistent with Federal law, which training program enables the trainee to

advance into a permanent position, provided that the trainee does not replace, displace, or lower the wage or benefits of any existing position or employee.

(H) (h) Nor shall "covered employees" include those persons whose employers verify that they are receiving health care services through another employer, either as an employee or by virtue of being the spouse, domestic partner, or child of another person; provided that the employer obtains from those persons a voluntary written waiver of the health care expenditure requirements of this Chapter and that such waiver is revocable by those persons at any time.

- (3) "Covered employer" means any medium-sized or large business as defined below engaging in business within the City that is required to obtain a valid San Francisco business registration certificate from the San Francisco Tax Collector's office or, in the case of a nonprofit corporation, an employer for which an average of fifty (50) or more persons per week perform work for compensation during a quarter. Small businesses are not "covered employers" and are exempt from the health care spending requirements under Section 14.3.
- (4) "Employer" means an employing unit as defined in Section 135 of the California Unemployment Insurance Code or any person defined in Section 18 of the California Labor Code. "Employer" shall include all members of a "controlled group of corporations" as defined in Section 1563(a) of the United States Internal Revenue Code, and the determination shall be made without regard to Sections 1563(a)(4) and 1563(e)(3)(C) of the Internal Revenue Code.
- (5) "Health Access Program" means a San Francisco Department of Public Health program to provide health care for uninsured San Francisco residents.
- (6) "Health Access Program participant" means any uninsured San Francisco resident, regardless of employment or immigration status or pre-existing condition, who is

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enrolled by his or her employer or who enrolls as an individual in the Health Access Program under the terms established by the Department of Public Health.

(7) (A) "Health care expenditure" means any amount <u>designated or</u> paid by a covered employer to its covered employees or to a third party on behalf of its covered employees for the purpose of providing health care services for covered employees or reimbursing the cost of such services for its covered employees, including, but not limited to: (a) contributions by such employer on behalf of its covered employees to a health savings account as defined under section 223 of the United States Internal Revenue Code or to any other account having substantially the same purpose or effect without regard to whether such contributions qualify for a tax deduction or are excludable from employee income; (b) reimbursement by such covered employer to its covered employees for expenses incurred in the purchase of health care services; (c) payments by a covered employer to a third party for the purpose of providing health care services for covered employees; (d) costs incurred by a covered employer in the direct delivery of health care services to its covered employees; and (e) payments by a covered employer to the City to be used on behalf of covered employees. The City may use these payments to: (i) fund membership in the Health Access Program for uninsured San Francisco residents; and (ii) establish and maintain reimbursement accounts for covered employees, whether or not those covered employees are San Francisco residents.

(B) An expenditure shall not be deemed a "health care expenditure" within the meaning of this Ordinance if it is not reasonably calculated to benefit the employee. For example, where the funds are not irrevocably designated or paid by a covered employer to a covered employee or to a third party on behalf of a covered employee, the expenditure shall not be deemed reasonably calculated to benefit the employee unless each quarterly expenditure remains available to the employee (or any other person eligible for reimbursement for health care expenses through the employee) for at

least one year from the date of the expenditure, and in the case of a covered employee who has separated from employment, for 90 days after separation.

Notwithstanding any other provision of this subsection, "health care expenditure" shall not include any payment made directly or indirectly for workers' compensation or Medicare benefits.

(8) "Health care expenditure rate" means the amount of health care expenditure that a covered employer shall be required to make for each hour paid for each of its covered employees each quarter. The "health care expenditure rate" shall be computed as follows:

(A) (a) From the effective date of this Chapter through June 30, 2007, \$1.60 per hour for large businesses and \$1.06 per hour for medium-sized businesses;

(B) (b) From July 1, 2007 through December 31, 2007, January 1, 2008 through December 31, 2008, and January 1, 2009 through December 31, 2009, the rates for large and medium-sized businesses shall increase five (5) percent over the expenditure rate calculated for the preceding year;

expenditure rate" shall be determined annually based on the "average contribution" for a full-time employee to the City Health Service System pursuant to Section A8.423 of the San Francisco Charter based on the annual ten county survey amount for the applicable fiscal year, with such average contribution prorated on an hourly basis by dividing the monthly average contribution by one hundred seventy-two (172) (the number of hours worked in a month by a full-time employee). The "health care expenditure rate" shall be seventy-five percent (75%) of the annual ten county survey amount for the applicable fiscal year for large businesses and fifty percent (50%) for medium-sized businesses.

(9) "Health care services" means medical care, services, or goods that may qualify as tax deductible medical care expenses under Section 213 of the Internal Revenue

Code, or medical care, services, or goods having substantially the same purpose or effect as such deductible expenses.

- (10) "Hour paid" or "hours paid" means a work hour or work hours for which a person is paid wages or is entitled to be paid wages for work performed within the City, including paid vacation hours and paid sick leave hours, but not exceeding 172 hours in a single month. For salaried persons, "hours paid" shall be calculated based on a 40-hour work week for a full-time employee.
- (11) "Large business" means an employer for which an average of one hundred (100) or more persons per week perform work for compensation during a quarter.
- (12) "Medium-sized business" means an employer for which an average of between twenty (20) and ninety-nine (99) persons per week perform work for compensation during a quarter.
- (13) "Person" means any natural person, corporation, sole proprietorship, partnership, association, joint venture, limited liability company, or other legal entity.
- (14) "Required health care expenditure" means the total health care expenditure that a covered employer is required to make every quarter for all its covered employees.
- (15) "Small business" means an employer for which an average of fewer than twenty (20) persons per week perform work for compensation during a quarter.

# SEC. 14.1.5. ALTERNATE PROVISIONS.

(a) If the City Attorney certifies to the Mayor and the Board of Supervisors that a court of competent jurisdiction in a lawsuit brought by or on behalf of a Covered Employer has struck down the provisions of Section 14.1(b)(7)(B), or permanently enjoined their enforcement, then the following

provisions shall become operative on the first day of the next calendar quarter following the City Attorney's certification:

"Health care expenditure" shall only include an amount irrevocably paid by a covered employer to a covered employee or to a third party on behalf of a covered employee. An amount that is retained by the employer or that may be recovered by or returned to the employer shall not constitute a "health care expenditure." An amount paid to a third party for the purpose of reimbursing a covered employee for expenses incurred in the purchase of health care services shall not constitute a "health care expenditure" unless any unused funds carry over from quarter to quarter and from year to year and remain available to the covered employee, even after the covered employee's separation from employment.

Notwithstanding the above, an amount paid as a "health care expenditure" may be recovered by or returned to the employer without losing its status as a "health care expenditure" in the following circumstances:

(A) A former employee has not made a claim for any of the remaining available funds for 18 months (including a claim made on behalf of any other person eligible for reimbursement from health care expenses from the former employee's remaining available funds); or,

(B) The covered employee has died.

(b) If the City Attorney subsequently certifies to the Mayor and the Board of Supervisors that an order enjoining enforcement of the provisions of Section 14.1(b)(7)(B) has been lifted, then the original provisions shall again become operative on the first day of the next calendar quarter following the City Attorney's certification.

### SEC. 14.3. REQUIRED HEALTH CARE EXPENDITURES.

(a) **Required Expenditures.** Covered employers shall make required health care expenditures to or on behalf of their covered employees each quarter. The required health

care expenditure for a covered employer shall be calculated by multiplying the total number of hours paid for each of its covered employees during the quarter (including only hours starting on the first day of the calendar month following ninety (90) calendar days after a covered employee's date of hire) by the applicable health care expenditure rate. In determining whether a covered employer has made its required health care expenditures, payments to or on behalf of a covered employee shall not be considered if they exceed the following amount: the number of hours paid for the covered employee during the quarter multiplied by the applicable health care expenditure rate. The City's Office of Labor Standards Enforcement (OLSE) shall enforce the health expenditure requirements under this Section.

## (b) Employer Notice to Employees.

- (1) By December 1 of each year, OLSE shall publish and make available to Covered

  Employers, in all languages spoken by more than five percent of the San Francisco work force, a notice
  suitable for posting by Covered Employers in the workplace informing Covered Employees of their
  rights and the Covered Employer's obligations under the Ordinance.
- (2) Every Covered Employer shall post in a conspicuous place at any workplace or job site where any Covered Employee works the notice published each year by OLSE. Every Covered Employer shall post such notices in English, Spanish, Chinese and any other language spoken by at least five percent of the Employees at the workplace or job site.
- (3) Within 15 days following each quarterly due date for health care expenditures, every Covered Employer shall provide a written summary to every Covered Employee for whom the employer made any health care expenditures to a reimbursement account in satisfaction of the health care expenditure requirement. A Covered Employer may authorize a third-party to provide the quarterly summary to covered employees.
- (c) (b) Additional Employer Responsibilities. A covered employer shall: (i) maintain accurate records of health care expenditures, required health care expenditures, and proof of

such expenditures made each quarter each year, and allow OLSE reasonable access to such records, provided, however, that covered employers shall not be required to maintain such records in any particular form; and (ii) provide information to the OLSE, or the OLSE's designee, on an annual basis containing such other information as OLSE shall require, including information on the employer's compliance with this Chapter, but OLSE may not require an employer to provide information in violation of State or federal privacy laws.

Where an employer does not maintain or retain adequate records documenting the health expenditures made, or does not allow OLSE reasonable access to such records, it shall be presumed that the employer did not make the required health expenditures for the quarter for which records are lacking, absent clear and convincing evidence otherwise. The Office of Treasurer and Tax Collector shall have the authority to provide any and all nonfinancial information to OLSE necessary to fulfill the OLSE's responsibilities as the enforcing agency under this Ordinance. With regard to all such information provided by the Office of Treasurer and Tax Collector, OLSE shall be subject to the confidentiality provisions of Subsection (a) of Section 6.22-1 of the San Francisco Business and Tax Regulations Code.

(d) If a Covered Employer imposes a surcharge on its customers to cover in whole or in part the costs of the health care expenditure requirement under this Chapter, the Covered Employer shall provide to OLSE on an annual basis the amount collected from the surcharge and the amount spent on employee health care. If the amount collected from the surcharge is greater than the amount spent on employee health care, OLSE shall refer any potential cases of consumer fraud to appropriate authorities.

### SEC. 14.4. ADMINISTRATION AND ENFORCEMENT.

(a) The City shall develop and promulgate rules to govern the operation of this Chapter. The regulations shall include specific rules by the Department of Public Health on

the operation of both the Health Access Program and the reimbursement accounts identified in Section 14.2(g), including but not limited to eligibility for enrollment in the Health Access Program and establishment of reimbursement accounts and rules by the OLSE for enforcement of the obligations of the employers under this Chapter. The rules shall also establish procedures for covered employers to maintain accurate records of health care expenditures and required health care expenditures and provide a report to the City without requiring any disclosures of information that would violate State or Federal privacy laws. The rules shall further establish procedures for providing employers notice that they may have violated this Chapter, a right to respond to the notice, a procedure for notification of the final determination of a violation, and an appeal procedure before a hearing officer appointed by the City Controller. The sole means of review of the hearing officer's decision shall be by filling in the San Francisco Superior Court a petition for a writ of mandate under Section 1094.5 of the California Code of Civil Procedure. No rules shall be adopted finally until after a public hearing.

- (b) During implementation of this Chapter and on an ongoing basis thereafter, the City shall maintain an education and advice program to assist employers with meeting the requirements of this Chapter.
- (c) Any employer that reduces the number of employees below the number that would have resulted in the employer being considered a "covered employer," or below the number that would have resulted in the employer being considered a medium-sized or large business, shall demonstrate that such reduction was not done for the purpose of evading the obligations of this Chapter or shall be in violation of the Chapter.
- (d) It shall be unlawful for any employer or covered employer to deprive or threaten to deprive any person of employment, take or threaten to take any reprisal or retaliatory action against any person, or directly or indirectly intimidate, threaten, coerce, command or influence

or attempt to intimidate, threaten, coerce, command or influence any person because such person has cooperated or otherwise participated in an action to enforce, inquire about, or inform others about the requirements of this Chapter. Taking adverse action against a person within ninety (90) days of the person's exercise of rights protected under this Chapter shall raise a rebuttable presumption of having done so in retaliation for the exercise of such rights.

- (e) (1) The City shall enforce the obligations of employers and covered employers under this Chapter, including requiring restitution to employees where appropriate, and may impose administrative penalties upon employers and covered employers who fail to make required health care expenditures on behalf of their employees within five days of the quarterly due date. Failure to make a required health care expenditure shall include making a purported expenditure that is determined by OLSE not to be reasonably calculated to benefit the employee. The amount of the penalty shall be up to one-and-one-half times the total expenditures that a covered employer failed to make plus simple annual interest of up to ten (10) percent from the date payment should have been made, but in any event the total penalty for this violation shall not exceed \$1,000.00 for each employee for each quarter week that the required such expenditures were are not made within five days of the quarterly due date. The \$1,000 penalty shall increase by an amount corresponding to the prior year's increase, if any, in the Consumer Price Index for urban wage earners and clerical workers for the San Francisco-Oakland-San Jose, CA metropolitan statistical area.
- (2) For other violations of this Chapter by employers and covered employers, the administrative penalties shall be as follows: For refusing to allow access to records, pursuant to Section <u>14.3(c)</u> <u>14.3(b)</u>, \$25.00 as to each worker whose records are in issue for each day that the violation occurs; for the failure to maintain or retain accurate and adequate records pursuant to Section <u>14.3(c)</u> <u>14.3(b)</u> and for the failure to make the annual <u>reports</u> <u>report</u> of information required by OLSE pursuant to <u>Sections</u> <u>14.3(c)</u> <u>and</u> <u>14.3(d)</u>, <u>Section</u> <u>14.3(b)</u>.

\$500.00 for each week that the violation occurs; for violation of Section 14.4(d) (retaliation), \$100.00 as to each person who is the target of the prohibited action for each day that the violation occurs; and for any other violation not specified in this subsection (e)(2), \$25.00 per day for each day that the violation occurs.

- (3) The City Attorney may bring a civil action to recover civil penalties for the violations set forth in subsections (e)(1) and (e)(2) in the same amounts set forth in those subsections, and to recover the City's enforcement costs, including attorneys' fees.
- (4) Amounts recovered under this Section shall be deposited in the City's General Fund.
- (f) The City Controller shall coordinate with the Department of Public Health and OLSE to prepare periodic reports on the implementation of this Chapter including participant rates, any effect on services provided by the Department of Public Health, the cost of providing services to the Health Access Program participants and the economic impact of the Chapter's provisions. Reports shall be provided to the Board of Supervisors on a quarterly basis for quarters beginning July 1, 2007 through June 30, 2008, then every six months through June 30, 2010. Reports shall include specific information on any significant event affecting the implementation of this Chapter and also include recommendations for improvement where needed, in which case the Board of Supervisors or a committee thereof shall hold a hearing within thirty (30) days of receiving the report to consider responsive action.
- (g) The Director of Public Health shall convene an advisory Health Access Working Group to provide the Department of Public Health and the Health Access Program with expert consultation and direction, with input on members from the Mayor and the Board of Supervisors. The Health Access Working Group shall be advisory in nature and may provide the Health Access Program with input on matters including: setting membership rates;

designing the range of benefits and health care services for participants; and researching utilization, actuaries, and costs.

(h) The Department of Public Health and the OLSE shall report to the Board of Supervisors by July 1, 2007, on the development of rules for the Health Access Program and for the enforcement and administration of the employer obligations under this Chapter. The Board of Supervisors or a committee thereof shall hold a hearing on the proposed rules to ensure that participants in the Health Access Program shall have access to high quality and culturally competent services.

Section 2. **Effective Date; Operative Date.** This ordinance shall become effective 30 days from the date of passage. This ordinance shall become operative on January 1, 2012.

APPROVED AS TO FORM: DENNIS J. HERRERA, City Attorney

By:

THOMAS J. OWEN Deputy City Attorney

# **LEGISLATIVE DIGEST**

[Administrative Code – Health Care Security Ordinance]

Ordinance amending Sections 14.1, 14.3 and 14.4 of the San Francisco Administrative Code, and adding Section 14.1.5, to: 1) clarify that only expenditures reasonably calculated to benefit the employee shall satisfy the employer expenditure requirements of the Health Care Security Ordinance; 2) provide, in the alternative if triggered by court action, that only amounts actually paid to provide employee health care services shall satisfy the employer expenditure requirements of the Health Care Security Ordinance; 3) require employers imposing surcharges to pay for the required expenditures to report certain information to OLSE in connection with the surcharge; 4) add an employee notification requirement; 5) modify penalty provisions; and 6) set an operative date.

# **Existing Law**

The City's Health Care Security Ordinance ("the HCSO" or "the Ordinance"), codified as Chapter 14 of the San Francisco Administrative Code, requires, among other things, that certain employers make "health care expenditures" on behalf of certain of their employees.

The City may impose a number of sanctions on employers who fail to make the required expenditures, including administrative fines. The fines may reach up to one-and-one-half times the amount of the missed expenditures, plus 10 percent interest, not to exceed \$1,000 per week for each employee.

## Amendments to Current Law

The proposal would amend the Health Care Security Ordinance to clarify that a "health care expenditure" only includes an expenditure that is "reasonably calculated to benefit the employee." If an expenditure is set up so that the money may at some point be returned to the employer, the expenditure would only satisfy the requirements of the Ordinance if the money remained available to the employee for reimbursement of health care expenses for at least one year from the date of the expenditure. If the employee left the job, voluntarily or involuntarily, the money would have to remain available for at least 90 days.

Under the proposal, if an employer covered by the Ordinance successfully sued to prevent enforcement of the new provisions regarding what constitutes a "health care expenditure" discussed above, a different rule would apply. In that case, a "health care expenditure" would only include an amount that (1) was actually paid by an employer to an employee or to a third party on behalf of the employee, and (2) could not be returned to the employer. Unused amounts in the employee's reimbursement account would have to carry over from quarter to quarter and from year to year and remain available to the employee, even after the employee changed jobs. An employer could recover unused amounts paid out for the purpose of reimbursing future health care services if (1) the employee no longer worked for the employer and had not made a claim for reimbursement from the funds for 18 months; or, (2) the employee had died.

The proposal would add a requirement that employers provide their employees with a written explanation, prepared by OLSE, of what an employee's rights are under the Health Care Security Ordinance and what an employer's duties are. The proposal would also require the employer to provide a quarterly written summary to employees if the employer made payments to a reimbursement account to satisfy the requirements of the Ordinance.

Under the proposal, an employer who imposed a surcharge on its customers to pay for the health care expenditures required under the Ordinance would be required to report to OLSE each year on how much money the employer collected from the surcharge and on how much money the employer spent on employee health care. If the amount collected from the surcharge was more than the amount spent on employee health care, OLSE could refer potential cases of consumer fraud to the appropriate authorities.

Finally, the proposal would revise the amount of administrative fines that the City may impose for failure to make health care expenditures required under the Ordinance. The proposal would retain the provision that City may impose fines in an amount up to one-and-one-half times the amount of the missed expenditures, but would reduce the cap to \$1,000 per quarter (rather than per week) for each employee. The proposal would also eliminate the interest on the penalty amount. Other remedies and corrective actions available to enforce the Ordinance, including restitution to employees, would remain unchanged.

The proposal would become operative on January 1, 2012.

<u>INTRODUCTION FORM</u>
By a member of the Board of Supervisors or the Mayor

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I hereby submit the following item for introduction:	130
1. For reference to Committee:	e maarid
An ordinance, resolution, motion, or charter amendment	
2. Request for next printed agenda without reference to Committee	
3. Request for hearing on a subject matter at Committee:	
4. Request for letter beginning "Supervisor ing	uires"
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6. Call file from Committee	
5. City Attorney request 6. Call file from Committee 7. Budget Analyst request (attach written motion). 8. Substitute Legislation File Nos.	
8. Substitute Legislation File Nos.	
9. Request for Closed Session	
10. Board to Sit as A Committee of the Whole	
11. Question(s) submitted for Mayoral Appearance before the BOS on	
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Please check the appropriate boxes. The proposed legislation should be forward following:	ded to the
☐ Small Business Commission ☐ Youth Commission	
☐ Ethics Commission ☐ Planning Commission ☐ Building Inspection Commission	
Note: For the Imperative Agenda (a resolution not on the printed agenda), use a different	form.]
Sponsor(s): Supervisor David Chiu	
Subject: Administrative Code - Health Care Security Ordinance	
	<u>.                                    </u>
The text is listed below or attached:  See Attached.	
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Signature of Sponsoring Supervisor:

For Clerk's Use Only:

Common/Supervisors Form

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