

SENATE, No. 3362

STATE OF NEW JERSEY
220th LEGISLATURE

INTRODUCED DECEMBER 1, 2022

Sponsored by:

Senator LINDA R. GREENSTEIN

District 14 (Mercer and Middlesex)

Senator RICHARD J. CODEY

District 27 (Essex and Morris)

Co-Sponsored by:

Senators Stanfield, Gopal, Ruiz, Singleton, Turner, Zwicker and Pou

SYNOPSIS

Appropriates \$53,249,310 from constitutionally dedicated CBT revenues to DEP for State acquisition of lands for recreation and conservation purposes, including Blue Acres projects, and Green Acres Program administrative costs.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 12/19/2022)

AN ACT appropriating \$53,249,310 from constitutionally dedicated corporation business tax revenues for the acquisition of lands by the State for recreation and conservation purposes, including Blue Acres projects, and certain administrative expenses.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. a. There is appropriated to the Department of Environmental Protection the sum of \$40,600,760 from dedicated corporation business tax revenues pursuant to Article VIII, Section II, paragraph 6 of the State Constitution in the “Preserve New Jersey Green Acres Fund,” established pursuant to section 6 of the “Preserve New Jersey Act,” P.L.2016, c.12 (C.13:8C-48), for the acquisition of lands by the State for recreation and conservation purposes in accordance with the provisions of the “Preserve New Jersey Act,” P.L.2016, c.12 (C.13:8C-43 et seq.). Of the amount appropriated pursuant to this subsection, the sum of \$207,000 is available due to interest earnings on the dedicated corporation business tax revenues pursuant to Article VIII, Section II, paragraph 6 of the State Constitution.

b. The funds appropriated pursuant to subsection a. of this section shall be allocated for the acquisition of lands within the locations of the projects set forth in paragraphs (1) through (10) of this subsection:

Project	County	Municipality
(1) CAPE MAY PENINSULA		
	Cape May	Cape May City
		Cape May Point Boro
		Dennis Twp
		Lower Twp
		Middle Twp
		Ocean City
		Sea Isle City
		Upper Twp
		West Cape May Boro
		Woodbine Boro
(2) CROSSROADS OF THE AMERICAN REVOLUTION		
	Bergen	Bogota Boro
		Carlstadt Boro
		East Rutherford Boro
		Fort Lee Boro
		Garfield City
		Hackensack City
		Hasbrouck Heights Boro
		Leonida Boro
		Little Ferry Boro
		Lodi Boro
		Lyndhurst Twp

S3362 GREENSTEIN, CODEY

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1		Maywood Boro
2		Moonachie Boro
3		New Milford Boro
4		North Arlington Boro
5		Palisades Park Boro
6		Ridgefield Park Village
7		River Edge Boro
8		Rochelle Park Twp
9		Rutherford Boro
10		South Hackensack Twp
11		Teterboro Boro
12		Wallington Boro
13		Wood-Ridge Boro
14		
15	Burlington	Beverly City
16		Bordentown City
17		Bordentown Twp
18		Burlington City
19		Burlington Twp
20		Edgewater Park Twp
21		Fieldsboro Boro
22		Florence Twp
23		Hainesport Twp
24		Mansfield Twp
25		Maple Shade Twp
26		Moorestown Twp
27		Mount Holly Twp
28		Mount Laurel Twp
29		Palmyra Boro
30		Riverside Twp
31		Riverton Boro
32		Springfield Twp
33		Westampton Twp
34		Willingboro Twp
35		
36	Camden	Audubon Boro
37		Audubon Park Boro
38		Brooklawn Boro
39		Camden City
40		Cherry Hill Twp
41		Collingswood Boro
42		Gloucester City
43		Haddon Heights Boro
44		Haddon Twp
45		Haddonfield Boro
46		Merchantville Boro
47		Mount Ephraim Boro
48		Oaklyn Boro
49		Pennsauken Twp
50		Woodlynne Boro
51		
52	Essex	Belleville Twp
53		Irvington Twp
54		Livingston Twp
55		Maplewood Twp
56		Millburn Twp
57		Newark City
58		Nutley Twp

S3362 GREENSTEIN, CODEY

1		
2	Gloucester	National Park Boro
3		West Deptford Twp
4		Westville Boro
5		
6	Hunterdon	Delaware Twp
7		East Amwell Twp
8		Flemington Boro
9		Franklin Twp
10		Frenchtown Boro
11		Kingwood Twp
12		Lambertville City
13		Raritan Twp
14		Readington Twp
15		Stockton Boro
16		West Amwell Twp
17		
18	Mercer	All municipalities
19		
20	Middlesex	All municipalities
21		
22	Monmouth	Aberdeen Twp
23		Allentown Boro
24		Colts Neck Twp
25		Englishtown Boro
26		Freehold Boro
27		Freehold Twp
28		Holmdel Twp
29		Manalapan Twp
30		Marlboro Twp
31		Matawan Boro
32		Millstone Twp
33		Roosevelt Boro
34		Upper Freehold Twp
35		Wall Twp
36		
37	Morris	Boonton Town
38		Boonton Twp
39		Butler Boro
40		Chatham Boro
41		Chatham Twp
42		Chester Boro
43		Denville Twp
44		Dover Town
45		East Hanover Twp
46		Florham Park Boro
47		Hanover Twp
48		Harding Twp
49		Kinnelon Boro
50		Lincoln Park Boro
51		Long Hill Twp
52		Madison Boro
53		Mendham Boro
54		Mendham Twp
55		Mine Hill Twp
56		Montville Twp
57		Morris Plains Boro
58		Morris Twp

S3362 GREENSTEIN, CODEY

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1		Morristown Town
2		Mountain Lakes Boro
3		Parsippany-Troy Hills Twp
4		Pequannock Twp
5		Randolph Twp
6		Riverdale Boro
7		Rockaway Boro
8		Rockaway Twp
9		Victory Gardens Boro
10		Wharton Boro
11		
12	Passaic	Clifton City
13		Passaic City
14		
15	Somerset	All municipalities
16		
17	Union	All municipalities
18		
19	(3) DELAWARE AND RARITAN CANAL GREENWAY	
20		
21	Hunterdon	Delaware Twp
22		Kingwood Twp
23		Lambertville City
24		Stockton Boro
25		West Amwell Twp
26		
27	Mercer	Ewing Twp
28		Hamilton Twp
29		Hopewell Twp
30		Lawrence Twp
31		Princeton Boro
32		Trenton City
33		
34	Middlesex	New Brunswick City
35		Plainsboro Twp
36		South Brunswick Twp
37		
38	Somerset	Franklin Twp
39		
40	(4) DELAWARE BAY WATERSHED GREENWAY	
41		
42	Atlantic	Buena Boro
43		Buena Vista Twp
44		
45	Cape May	Dennis Twp
46		Lower Twp
47		Middle Twp
48		Upper Twp
49		
50	Cumberland	All municipalities
51		
52	Gloucester	Clayton Boro
53		Elk Twp
54		Franklin Twp
55		Glassboro Boro
56		Monroe Twp
57		Newfield Boro
58		

S3362 GREENSTEIN, CODEY

6

1	Salem	Alloway Twp
2		Carneys Point Twp
3		Elmer Boro
4		Elsinboro Twp
5		Lower Alloways Creek Twp
6		Mannington Twp
7		Oldmans Twp
8		Pennsville Twp
9		Pilesgrove Twp
10		Pittsgrove Twp
11		Quinton Twp
12		Upper Pittsgrove Twp
13		Woodstown Boro
14		
15	(5) DELAWARE RIVER WATERSHED GREENWAY	
16		
17	Burlington	Bordentown City
18		Bordentown Twp
19		Chesterfield Twp
20		Cinnaminson Twp
21		Delanco Twp
22		Delran Twp
23		Eastampton Twp
24		Hainesport Twp
25		Lumberton Twp
26		Mansfield Twp
27		Medford Twp
28		Moorestown Twp
29		Mount Holly Twp
30		Mount Laurel Twp
31		North Hanover Twp
32		Pemberton Twp
33		Riverside Twp
34		Southampton Twp
35		Springfield Twp
36		Westhampton Twp
37		Willingboro Twp
38		
39	Camden	Berlin Twp
40		Camden City
41		Clementon Boro
42		Gibbsboro Boro
43		Gloucester Twp
44		Haddon Twp
45		Lindenwold Boro
46		Pine Hill Boro
47		Voorhees Twp
48		
49	Gloucester	Deptford Twp
50		East Greenwich Twp
51		Elk Twp
52		Greenwich Twp
53		Harrison Twp
54		Logan Twp
55		National Park Boro
56		South Harrison Twp
57		Westville Boro
58		Woolwich Twp

S3362 GREENSTEIN, CODEY

7

1		West Deptford Twp
2		
3	Hunterdon	Alexandria Twp
4		Delaware Twp
5		Frenchtown Boro
6		Kingwood Twp
7		Lambertville City
8		Stockton Boro
9		West Amwell Twp
10		
11	Mercer	Ewing Twp
12		Hamilton Twp
13		Hopewell Twp
14		Robbinsville Twp
15		Trenton City
16		
17	Monmouth	Allentown Boro
18		Millstone Twp
19		Upper Freehold Twp
20		
21	Ocean	Jackson Twp
22		Plumsted Twp
23		
24	Salem	Oldmans Twp
25		Pilesgrove Twp
26		Upper Pittsgrove Twp
27		
28	(6) HIGHLANDS GREENWAY	
29		
30	Bergen	Mahwah Twp
31		Oakland Boro
32		
33	Hunterdon	Alexandria Twp
34		Bethlehem Twp
35		Bloomsbury Boro
36		Califon Boro
37		Clinton Town
38		Clinton Twp
39		Glen Gardner Boro
40		Hampton Boro
41		High Bridge Boro
42		Holland Twp
43		Lebanon Boro
44		Lebanon Twp
45		Milford Boro
46		Tewksbury Twp
47		Union Twp
48		
49	Morris	Boonton Town
50		Boonton Twp
51		Butler Boro
52		Chester Boro
53		Chester Twp
54		Denville Twp
55		Dover Town
56		Hanover Twp
57		Harding Twp
58		Jefferson Twp

S3362 GREENSTEIN, CODEY

8

1		Kinnelon Boro
2		Mendham Boro
3		Mendham Twp
4		Mine Hill Twp
5		Montville Twp
6		Morris Plains Boro
7		Morris Twp
8		Morristown Town
9		Mount Arlington Boro
10		Mount Olive Twp
11		Mountain Lakes Boro
12		Netcong Boro
13		Parsippany-Troy Hills Twp
14		Pequannock Twp
15		Randolph Twp
16		Riverdale Boro
17		Rockaway Boro
18		Rockaway Twp
19		Roxbury Twp
20		Victory Gardens Boro
21		Washington Twp
22		Wharton Boro
23		
24	Passaic	Bloomington Boro
25		Pompton Lakes Boro
26		Ringwood Boro
27		Wanaque Boro
28		West Milford Twp
29		
30	Somerset	Bedminster Twp
31		Bernards Twp
32		Bernardsville Boro
33		Far Hills Boro
34		Peapack-Gladstone Boro
35		
36	Sussex	Byram Twp
37		Franklin Boro
38		Green Twp
39		Hamburg Boro
40		Hardyston Twp
41		Hopatcong Boro
42		Ogdensburg Boro
43		Sparta Twp
44		Stanhope Boro
45		Vernon Twp
46		
47	Warren	Allamuchy Twp
48		Alpha Boro
49		Belvidere Town
50		Franklin Twp
51		Frelinghuysen Twp
52		Greenwich Twp
53		Hackettstown Town
54		Harmony Twp
55		Hope Twp
56		Independence Twp
57		Liberty Twp
58		Lopatcong Twp

1		Mansfield Twp
2		Oxford Twp
3		Phillipsburg Town
4		Pohatcong Twp
5		Washington Boro
6		Washington Twp
7		White Twp
8		
9	(7) HISTORIC RESOURCES	
10		
11	<i>Allaire State Park</i>	
12		
13	Monmouth	Howell Twp
14		Wall Twp
15		
16	<i>Fort Mott Officers Quarters</i>	
17		
18	Salem	Pennsville Twp
19		
20	<i>Griggstown Muletenders Barracks</i>	
21		
22	Somerset	Franklin Twp
23		
24	<i>Historic Sites</i>	
25		
26	Burlington	Medford Twp
27		
28	Monmouth	Red Bank Boro
29		
30	<i>Monmouth Battlefield</i>	
31		
32	Monmouth	Freehold Twp
33		Manalapan Twp
34		
35	<i>New Bridge Landing</i>	
36		
37	Bergen	New Milford Boro
38		River Edge Boro
39		
40	<i>Princeton Battlefield</i>	
41		
42	Mercer	Princeton Boro
43		
44	<i>Proprietary House</i>	
45		
46	Middlesex	Perth Amboy City
47		
48	<i>Register Eligible Sites</i>	
49		
50	Somerset	Green Brook Twp
51		Watchung Boro
52		
53	<i>Rockingham Farmstead</i>	
54		
55	Somerset	Franklin Twp
56		

S3362 GREENSTEIN, CODEY

10

1	<i>Twin Lights</i>		
2			
3		Monmouth	Highlands Boro
4			
5	<i>Washington Crossing State Park</i>		
6			
7		Mercer	Ewing Twp
8			Hopewell Twp
9			
10	<i>Waterloo Village</i>		
11			
12		Sussex	Byram Twp
13			Stanhope Boro
14			
15	(8) PINELANDS		
16			
17		Atlantic	Brigantine City
18			Buena Boro
19			Buena Vista Twp
20			Corbin City
21			Egg Harbor City
22			Egg Harbor Twp
23			Estell Manor City
24			Folsom Boro
25			Galloway Twp
26			Hamilton Twp
27			Hammonton Town
28			Mullica Twp
29			Port Republic City
30			Weymouth Twp
31			
32		Burlington	Bass River Twp
33			Evesham Twp
34			Medford Lakes Boro
35			Medford Twp
36			New Hanover Twp
37			North Hanover Twp
38			Pemberton Twp
39			Shamong Twp
40			Southampton Twp
41			Springfield Twp
42			Tabernacle Twp
43			Washington Twp
44			Woodland Twp
45			Wrightstown Boro
46			
47		Camden	Berlin Boro
48			Berlin Twp
49			Chesilhurst Boro
50			Waterford Twp
51			Winslow Twp
52			
53		Cape May	Dennis Twp
54			Middle Twp
55			Upper Twp
56			Woodbine Boro
57			

S3362 GREENSTEIN, CODEY

11

1	Cumberland	Maurice River Twp
2		Vineland City
3		
4	Gloucester	Franklin Twp
5		Monroe Twp
6		
7	Ocean	Barnegat Twp
8		Beachwood Boro
9		Berkeley Twp
10		Eagleswood Twp
11		Jackson Twp
12		Lacey Twp
13		Lakehurst Boro
14		Little Egg Harbor Twp
15		Manchester Twp
16		Ocean Twp
17		Plumsted Twp
18		South Toms River Boro
19		Stafford Twp
20		Toms River Twp
21		Tuckerton Boro
22		

(9) RIDGE AND VALLEY GREENWAY

24		
25	Sussex	Andover Boro
26		Andover Twp
27		Branchville Boro
28		Frankford Twp
29		Fredon Twp
30		Green Twp
31		Hampton Twp
32		Lafayette Twp
33		Montague Twp
34		Newton Town
35		Sandyston Twp
36		Stillwater Twp
37		Sussex Boro
38		Walpack Twp
39		Wantage Twp
40		
41	Warren	Blairstown Twp
42		Frelinghuysen Twp
43		Hackettstown Town
44		Hardwick Twp
45		Hope Twp
46		Knowlton Twp
47		Liberty Twp
48		

(10) URBAN PARKS

50		
51	Bergen	Edgewater Boro
52		
53	Camden	Camden City
54		
55	Essex	Belleville Twp
56		Bloomfield Twp
57		Caldwell Boro
58		Cedar Grove Twp

S3362 GREENSTEIN, CODEY

12

1		East Orange City
2		Glen Ridge Boro
3		Irvington Twp
4		Maplewood Twp
5		Montclair Twp
6		Newark City
7		Nutley Twp
8		Orange City Twp
9		South Orange Village Twp
10		West Orange Twp
11		
12	Hudson	All municipalities
13		
14	Mercer	Trenton City
15		
16	Middlesex	Edison Twp
17		
18	Monmouth	Long Branch City
19		
20	Passaic	Paterson City
21		Totowa Boro
22		
23	Union	Elizabeth City
24		Fanwood Boro
25		Garwood Boro
26		Hillside Twp
27		Linden City
28		Plainfield City
29		Rahway City
30		Roselle Boro
31		Roselle Park Boro
32		Union Twp
33		Winfield Twp
34		
35	TOTAL	\$40,600,760
36		

37 c. The expenditure of funds appropriated pursuant to
38 subsection a. of this section for any project listed in subsection b. of
39 this section shall not require the approval of the Joint Budget
40 Oversight Committee, or its successor.

41 d. To the extent that moneys remain available after the projects
42 listed in subsection b. of this section are offered funding pursuant
43 thereto, any State project that previously received funding
44 appropriated or reappropriated from any Green Acres bond act, any
45 annual appropriations act, the Garden State Green Acres
46 Preservation Trust Fund, established pursuant to the “Garden State
47 Preservation Trust Act,” P.L.1999, c.152 (C.13:8C-1 et seq.), or the
48 “Preserve New Jersey Green Acres Fund,” established pursuant to
49 section 6 of the “Preserve New Jersey Act,” P.L.2016, c.12
50 (C.13:8C-48), for recreation and conservation purposes shall be
51 eligible to receive additional funding, as determined by the
52 Department of Environmental Protection, subject to the approval of
53 the Joint Budget Oversight Committee or its successor.

1 For the purposes of this subsection, “Green Acres bond act”
2 means P.L.2009, c.117, P.L.2007, c.119, P.L.1995, c.204, P.L.1992,
3 c.88, and P.L.1989, c.183.

4
5 2. a. There is appropriated to the Department of
6 Environmental Protection the sum of \$10 million from dedicated
7 corporation business tax revenues pursuant to Article VIII, Section
8 II, paragraph 6 of the State Constitution in the “Preserve New
9 Jersey Green Acres Fund,” established pursuant to section 6 of the
10 “Preserve New Jersey Act,” P.L.2016, c.12 (C.13:8C-48), for the
11 acquisition, for recreation and conservation purposes, of lands
12 throughout the State that have been damaged by, or may be prone to
13 incurring damage caused by, storms or storm-related flooding, or
14 that may buffer or protect other lands from such damage. Of the
15 amount appropriated pursuant to this subsection, the sum of
16 \$71,000 is available due to interest earnings on the dedicated
17 corporation business tax revenues pursuant to Article VIII, Section
18 II, paragraph 6 of the State Constitution.

19 b. The funds appropriated pursuant to subsection a. of this
20 section shall be allocated as follows:

21

22 Project	County	Municipality	Amount
23 BLUE ACRES			\$10,000,000
24	Every county	Every municipality	
25			
26			
27			
28 TOTAL			\$10,000,000
29			

30 c. The expenditure of moneys appropriated pursuant to this
31 section is subject to the provisions of the “Preserve New Jersey
32 Act,” P.L.2016, c.12 (C.13:8C-43 et seq.).

33
34 3. a. There is reappropriated to the Department of
35 Environmental Protection the unexpended balances, due to project
36 cancellations or cost savings, of the amounts appropriated or
37 reappropriated from this act, any Green Acres bond act, any annual
38 appropriations act, the Garden State Green Acres Preservation Trust
39 Fund, established pursuant to the “Garden State Preservation Trust
40 Act,” P.L.1999, c.152 (C.13:8C-1 et seq.), or the “Preserve New
41 Jersey Green Acres Fund,” established pursuant to section 6 of the
42 “Preserve New Jersey Act,” P.L.2016, c.12 (C.13:8C-48), for State
43 projects to acquire or develop lands for recreation and conservation
44 purposes, for the purpose of providing additional funding, as
45 determined by the Department of Environmental Protection, to any
46 State project that previously received funding appropriated or
47 reappropriated from any Green Acres bond act, any annual
48 appropriations act, the Garden State Green Acres Preservation Trust
49 Fund, or the “Preserve New Jersey Green Acres Fund” for

1 recreation and conservation purposes or that receives funding
2 approved pursuant to section 1 of this act, subject to the approval of
3 the Joint Budget Oversight Committee or its successor. Any such
4 additional funding provided from a Green Acres bond act may
5 include administrative costs.

6 b. For the purposes of this section, "Green Acres bond act"
7 means P.L.2009, c.117, P.L.2007, c.119, P.L.1995, c.204, P.L.1992,
8 c.88, and P.L.1989, c.183.

9
10 4. There is appropriated to the Department of Environmental
11 Protection the sum of \$2,648,550 from dedicated corporation
12 business tax revenues pursuant to Article VIII, Section II, paragraph
13 6 of the State Constitution in the "Preserve New Jersey Green Acres
14 Fund," established pursuant to section 6 of the "Preserve New
15 Jersey Act," P.L.2016, c.12 (C.13:8C-48), for paying administrative
16 costs associated with administering the applicable provisions of
17 P.L.2016, c.12 (C.13:8C-43 et seq.).

18
19 5. There is appropriated from the General Fund to the
20 "Preserve New Jersey Green Acres Fund," established pursuant to
21 section 6 of the "Preserve New Jersey Act," P.L.2016, c.12
22 (C.13:8C-48), the sum of \$53,249,310 to implement the provisions
23 of this act.

24
25 6. This act shall take effect immediately.

26 27 28 STATEMENT

29
30 This bill appropriates the sum of \$53,249,310 to the Department
31 of Environmental Protection (DEP) to provide funding for the
32 acquisition by the State of lands for recreation and conservation
33 purposes, including for Blue Acres projects, pursuant to the
34 "Preserve New Jersey Act," P.L.2016, c.12 (C.13:8C-43 et seq.).

35 The funding in this bill is provided from constitutionally
36 dedicated corporation business tax (CBT) revenues pursuant to
37 Article VIII, Section II, paragraph 6 of the State Constitution,
38 approved by the voters of the State in November 2014. The
39 "Preserve New Jersey Act" implements the constitutional
40 dedication of CBT revenues for open space, farmland, and historic
41 preservation. The act provides that a certain amount of the portion
42 of dedicated CBT revenues allocated each year for the Green Acres
43 program is to be used for: the acquisition of lands for open space,
44 including Blue Acres projects, and development projects on State
45 lands administered by the DEP's Division of Fish and Wildlife and
46 Division of Parks and Forestry; grants and loans to fund local
47 government open space acquisition and development projects; and
48 grants to nonprofit entities to acquire or develop lands for

1 recreation and conservation purposes. This bill appropriates
2 moneys for State open space acquisition projects, including for Blue
3 Acres projects.

4 Specifically, this bill appropriates \$40,600,760 to the DEP from
5 the “Preserve New Jersey Green Acres Fund” to provide funding for
6 the acquisition by the State of lands for recreation and conservation
7 purposes. This appropriation allocates funding for the acquisition
8 by the State of lands, for recreation and conservation purposes,
9 located throughout the State within the ten project categories
10 identified in section 1 of the bill. The bill also appropriates \$10
11 million to the DEP to provide funding for the acquisition by the
12 State, for recreation and conservation purposes, of properties
13 throughout the State that are prone to or have incurred flood or
14 storm damage, or that may buffer or protect other lands from such
15 damage, i.e., “Blue Acres” projects. In addition, the bill
16 appropriates \$2,648,550 to the DEP for the purposes of paying
17 administrative costs associated with administering the applicable
18 provisions of the “Preserve New Jersey Act.”

19 The “Preserve New Jersey Green Acres Fund” was established
20 by section 6 of the “Preserve New Jersey Act.” P.L.2019, c.136
21 amended the “Preserve New Jersey Act” to incorporate the purposes
22 of the “Preserve New Jersey Blue Acres Fund” into the “Preserve
23 New Jersey Green Acres Fund,” rather than having two separate
24 funds, both providing moneys to the DEP’s Green Acres program
25 for the acquisition of lands for recreation and conservation
26 purposes. Of the funding allocated for the acquisition of lands for
27 recreation and conservation purposes by the State, a minimum of 10
28 percent is to be allocated for Blue Acres projects.

29 The projects and appropriations listed in this bill have been
30 approved by the DEP and the Garden State Preservation Trust.

31 Lastly, the bill authorizes the department to re-distribute certain
32 other moneys made available by project cancellations or cost
33 savings to provide additional funding, for recreation and
34 conservation purposes, to previously approved and funded State
35 projects, subject to the approval of the Joint Budget Oversight
36 Committee. The bill provides that the additional funding, if
37 provided from a Green Acres bond act, may include administrative
38 costs.