



Major Events Reimbursement Program

Report on the 2015 NCAA Division I Football Bowl Subdivision National Championship

Date of Event: January 12, 2015

Report Publish Date: July 25, 2016

BACKGROUND

The Major Events Reimbursement Program (formerly the "Major Events Trust Fund") permits local governments and local organizing committees to apply to the State for the establishment of a Major Events Reimbursement Fund to help pay for certain eligible costs associated with conducting specifically-named major events if all statutory and administrative requirements are met pursuant to Article 5190.14, Section 5A, Vernon's Texas Civil Statutes. The fund established for each event consists of amounts deposited by the State and local government of the estimated incremental increase in tax receipts, as determined by the State, that are directly attributable to the preparation for and presentation of the event for a one-year period. The period begins two months before the date of the event and continues for ten months thereafter. In accordance with statute, the estimated increase in tax receipts is limited to amounts collected within a designated market area, and only to amounts collected from five specific tax types.

The Legislature transferred the administration of the program from the Texas Comptroller of Public Accounts ("Comptroller's Office") to the Economic Development and Tourism Office within the Office of the Governor ("OOG") during the 84th Legislative Session, with an effective date of September 1, 2015. A number of major events that were initially approved for reimbursement by the Comptroller's Office were transferred to the Office of the Governor for the final disbursement of funds and administrative close-out. As part of these duties, Article 5190.14, Section 5A(w) requires the Office of the Governor to use existing resources to complete a post-event study in the market area of eligible major events.

This post-event economic impact study provides the best available information regarding the direct tax effects of the 2015 NCAA Division I Football Bowl Subdivision National Championship Game.

SUMMARY OF EVENT

The 2015 NCAA Division I Football Bowl Subdivision National Championship Game (the "event") between the Ohio State Buckeyes and Oregon Ducks was held on January 12, 2015 at AT&T Stadium in Arlington. The NCAA was the Site Selection Organization for the event. A Site Selection Letter was submitted to the Comptroller's Office as a part of the application to the program. See Appendix A for the application, including the Site Selection Letter.

According to the attendance report provided to the Comptroller's Office by Stadium Events Organizing Committee, the Local Organizing Committee (LOC) for the event, the total attendance was 85,689. This total attendance included fans, athletes, coaches, press, staff, and other non-ticketed but credentialed attendees. The LOC further estimated that 66 percent of the total attendees, or 56,249, were from out-of-state; this OOG report makes no assumptions about the accuracy of this reported estimate.

METHODOLOGY

The methodology established to determine the direct tax effects of the event by the OOG began with collecting tax data for the five applicable taxes for the most precise period available. Collection of information requires interagency cooperation. Some tax data is available for a monthly period and by city or county. However, some taxes are collected statewide and are only reported quarterly or annually.

Since daily tax collection data is unavailable, specific taxes collected for only the days during which the event occurred cannot be determined. After collecting the available data, the OOG compared the tax information for the month of the event in the market area to the same month of years prior to the event. Comparing data from the event to the same time period of the following year cannot be done since the report is due prior to the following year's data being available. The OOG assessed other factors that could also affect the tax data. Some of the factors include: population growth, crowding out effects, other events being held in the market area during January 2014 (the year prior to the event being held), or different events held in the market area during January 2015 (the month the event was held). Crowding out can include locals leaving town or staying home to avoid frequented businesses due to the influx of visitors. The OOG does not have information available regarding events that do not apply to any of the Events Trust Fund programs to factor into the comparison. These reasons prevent the OOG from determining the actual amount of incremental tax increases of the 2015 NCAA Division I Football Bowl Subdivision National Championship Game utilizing existing resources.

APPLICABLE STATE TAXES

In accordance with the Major Events Reimbursement Program statute, the estimated increase in tax receipts attributed to major events are limited to amounts collected within a designated market area, and only to amounts collected from five specific tax types. The five state taxes are: 1) state sales and use taxes; 2) hotel occupancy taxes; 3) mixed beverage taxes; 4) motor vehicle rental taxes; and 5) wholesale alcoholic beverage taxes. Information on each of these tax types are summarized as follows:

Sales & Use Tax

The sales and use tax rate of 6.25 percent is assessed on all tangible personal property and certain services. The sales and use tax is collected by the Comptroller's Office either monthly, quarterly, or annually based on certain qualifications. Since the period of collection varies by business, determining the taxes directly attributable to the event is not attainable. This report reflects that data for the quarter. This tax is also likely to be affected by crowding out.

Hotel Occupancy Tax

The state hotel tax rate is 6.0 percent and is collected on either a monthly or quarterly basis. The Comptroller's Office collects only the state tax portion of the hotel tax, while cities and counties are primarily responsible for collecting their own local hotel taxes. Similar to sales and use tax, the variation of periods that the tax is collected from businesses results in an indeterminable incremental tax increase as a result of the event. Most hotels report monthly, therefore, this report reflects the monthly data.

Motor Vehicle Rental Tax

The motor vehicle gross rental receipts tax is imposed on motor vehicle rentals. The tax rate is based on the length of the rental contract listed below:

- 10% for contracts of 1-30 days
- 6.25% for contracts exceeding 30 days but no longer than 180 days.

Not all cities collect a local tax for car rental, and taxes are collected from the rental company for all rentals across the state, not by city or county. Additionally, a car might be rented from several locations

for the event. For these reasons, the motor vehicle rental taxes leveraged in a period cannot be isolated and directly attributed to the event.

Mixed Beverage Tax

The gross receipts tax of 6.70 percent is charged with the sale of mixed beverages on the amount received from the sale, preparation, or service from the sale of an alcoholic beverage that is consumed on the premises of the mixed beverage permittee. The mixed beverage sales tax of 8.25 percent is imposed on the person or organization holding the mixed beverage permit and not the customer. This tax is collected monthly, but since the mixed beverage sales tax is imposed on the mixed beverage permit holder, it may not be added to the selling price as a separate charge and may not be “backed out” from the amount received. This can result in an inaccurate reporting of spending on mixed beverages by event attendees.

Title 5 ABC Tax

Tax rates vary depending on beverage type and alcohol content. The Texas Alcoholic Beverage Commission (TABC) Tax Division receives and processes monthly excise tax reports. Manufacturers of alcoholic beverages may only sell to wholesalers/distributors and the wholesalers/distributors may, in turn, sell only to the retailers. Alcoholic beverages become taxable when the beverages are sold at the retail level, and data for tax collection is only available at a state level. Additionally, the Title 5 ABC tax and the mixed beverage tax are likely to be affected by crowding out, resulting in an unmeasurable effect of the event on these taxes.

TOTAL INCREMENTAL INCREASE IN STATE TAX RECEIPTS

The Major Events Reimbursement Program statute requires the OOG to provide an estimate for the incremental increases in tax receipts expected to be generated by the event based on the five specified tax-types. For this event, the estimate was provided by the Comptroller’s Office and was comprised of both Primary Direct Spending and Secondary Direct Spending (including indirect and induced). The total estimated incremental increase to the state was \$9,249,416. Based on this amount, the Applicant was required to submit a local share of \$1,479,907, resulting in a total trust fund of \$10,729,323 (See Appendix B).

The breakdown of the estimated incremental increase of state taxes from the Primary and Secondary Direct Spending are shown below:

Type of Expenditure	Primary - Direct		Secondary - Indirect		Secondary - Induced	
	Spending	Taxes	Spending	Taxes	Spending	Taxes
Hotels and motels, including casino hotels	\$24,628,740	\$1,477,724	\$11,628,852	\$510,284	\$11,892,294	\$691,267
Eating and Drinking Establishments	\$19,173,908	\$1,198,369	\$8,467,333	\$421,259	\$9,726,364	\$565,222
Alcoholic Beverages (Mixed & Title 5 ABC)	\$5,614,386	\$418,152	\$2,479,353	\$123,351	\$2,848,014	\$165,505
Event Expenses	\$126,278	\$7,863	\$895,114	\$38,052	\$779,836	\$45,378
Auto Rental	\$2,027,388	\$202,739	\$9,481,619	\$473,223	\$15,765,903	\$916,072
Shopping and Entertainment (Aggregated)	\$25,766,328	\$1,610,396	\$50,062	\$2,841	\$103,487	\$6,019
TOTAL	\$77,337,028	\$4,915,243	\$33,002,333	\$1,569,009	\$41,115,898	\$2,389,463

Note: The table does not include \$375,702 in sales taxes from ticket sales, which the Comptroller’s Office has determined to have no secondary economic impact in Texas.

Primary Spending was estimated by the Comptroller's Office based on projected attendance and projected event spending. Estimated attendee spending was broken down by five (5) expenditure categories: Food and Beverage (Sales & Use Tax); Entertainment and Shopping (Sales & Use Tax); Lodging (Hotel Occupancy Tax); Rental Car (Car Rental Tax); and Alcohol (Mixed Beverage and Title 5 ABC taxes). The estimated incremental increases in state and local taxes were then calculated for each spending category. The Comptroller's Office defined the market areas for the event as Dallas and Tarrant counties.

Secondary Spending estimates were derived by the Comptroller's Office by inputting the results of the corresponding expenditure categories from estimated Direct Spending, along with a NAICS industry code, into the IMPLAN economic modeling software platform. The Comptroller's Office used the IMPLAN model to develop estimated tax impacts for Secondary Spending. For developing its estimated Secondary Spending, the Comptroller's Office used a statewide market area instead of the Dallas/Tarrant counties market area.

The Comptroller's estimated incremental total tax increase to the State was \$9,249,416. In order to maintain state-to-local share ratio of 6.25:1, the endorsing local community was required to deposit its share of \$1,479,907 to the Events Trust Fund in order to receive the maximum state contribution.

STATE TAX RECEIPT IMPACTS FROM DIRECT SPENDING

The following table is based on the best information the OOG was able to gather on tax receipts for the five tax-types specified in the Events Reimbursement Fund statute. The chart shows amounts for February 2015 since the event occurred in January and taxes are collected in the month following the event. Four of five tax types in the market area saw an increase in receipts when comparing tax receipts around the time period when the event was held with the same time period the year before. However, changes in tax receipts cannot reliably be attributed to any particular event.

Sales Tax			
	2014 Q1	2015 Q1	Difference
Dallas	\$715,732,474.75	\$756,735,613.00	\$41,003,138.25
Tarrant	\$371,987,795.63	\$362,479,373.94	(\$9,508,421.69)
Total Market Area	\$1,087,720,270.38	\$1,119,214,986.94	\$31,494,716.56
Hotel Occupancy			
	February 2014	February 2015	Difference
Dallas	\$5,700,481	\$6,653,525	\$953,044
Tarrant	\$3,244,607	\$3,552,468	\$307,861
Total Market Area	\$8,945,088	\$10,205,993	\$1,260,905
Car Rental			
	February 2014	February 2015	Difference
State of Texas	\$14,983,870	\$15,898,318	\$914,449
Mixed Beverage - 1. Gross Receipts and 2. Mixed Beverage Sales Tax			
	February 2014	February 2015	Difference
Dallas	\$10,378,690	\$11,023,723	\$645,034
Tarrant	\$6,506,119	\$6,584,117	\$77,999
Total Market Area	\$16,884,808	\$17,607,841	\$723,032

Title 5 ABC			
	February 2014	February 2015	Difference
State of Texas	\$15,625,074.75	\$15,191,933.00	(\$433,141.75)

EVENT DEADLINES RELATED TO PROGRAM

The following program deadlines were verified to have been completed as follows (see Appendix C for documentation):

- Application Received (including Site Selection letter): 06/03/14
 - Deadline: 11/28/2014, or no later than 45 days prior to the event
- Event Support Contract Received: 12/23/14
 - Deadline: 1/12/2015, or prior to the event
- Attendance Certification Received: 02/12/15
 - Deadline: 2/16/2015, or no later than 45 days after the event
- Local Share Received: 04/07/15
 - Deadline: 4/12/2015, or no later than 90 days after the event
- Disbursement Request Received: 06/12/15
 - Deadline: 7/11/2015, or no later than 180 days after the event

CONCLUSION

Given the available data and constrained to the use of existing resources, it is unlikely that the economic impact directly attributable to the preparation and presentation of the event is measurable with any reasonable degree of accuracy. Using available resources, the data is inconclusive in determining the actual economic impact of the event. Neither a positive nor negative impact is determinable since the tax information provided showed both increases and decreases in taxes collected. The available and reported tax data cannot reliably be attributed to any particular event, while some data cannot even be attributed to any particular market area. The economic variables and limited detail of tax and participant data make it impossible to isolate the incremental tax generated by one particular event to the Texas economy. The development of a reasonably accurate economic impact study requires data state government cannot feasibly capture, such as the actual number of out-of-state-visitors attributable to the event, the actual per-day spending by each event attendee for each of the five allowable tax types, and the length of stay of each attendee. The OOG will continue to examine the collection and reporting of information relating to these major events in an effort to identify options for improvement in data collection to ensure that the purposes of the statutory post-event reporting requirement can be achieved.

APPENDIX A



Request Worksheet to Establish an Events Trust Fund

Please submit this informational worksheet with your official request to establish an events trust fund.

This worksheet is STEP 2 in the process to establish an Event Trust Fund – Requesting that the Comptroller determine the incremental tax increase of an event. Must be received by the agency not less than 120 days prior to the event. Please submit to:

Deputy Comptroller
Comptroller of Public Accounts
111 E. 17th Street
Austin, TX 78774

SECTION 1: Endorsing Municipality or County

Arlington, Texas

Endorsing City or County

Theron L. Bowman, Deputy City Manager

City or County Contact (officer or employee available to answer any/all follow-up questions)

theron.bowman@arlingtontx.gov

Contact email

817-459-6154

Contact phone (area code and phone number)

Has the Endorsing City or County reviewed the event and found that it meets all eligibility requirements, as listed in VCTS 5190.14?

Yes No

Has the Endorsing City or County determined that it will contribute local funding ("local match") to the Events Trust Fund, if established?

Yes No

SECTION 2: Local Organizing Committee

Has the City or County authorized a Nonprofit Local Organizing Committee to enter into an agreement with the Site Selection Organization to host the event on behalf of the City or County?

Yes No

If "YES," provide the following information for the LOCAL ORGANIZING COMMITTEE:

Stadium Events Organizing Committee

Local Organizing Committee (LOC) designated in the official request letter

Is the LOC a registered non-profit corporation?

Yes No

32045839951

LOC Tax Payer ID#

Stadium Events Organizing Committee

Complete Business Name

SECTION 2: Local Organizing Committee (continued)

Rick Baker, President

LOC Contact Name

rick@stadiumeoc.com

Contact email

(817) 892-4861

Contact phone (area code and phone number)

If "NO," The City or County must directly enter into the event hosting agreement with the site selection organization.

NOTE: If your ETF request is approved, the Event Support / Event Hosting AGREEMENT will be required for submittal to receive reimbursement.

SECTION 3: Site Selection Organization

The College Football Playoff, certified by the NCAA for Div. I Football Bowl Subdivision championship

Site Selection Organization

Same as above

City or County Contact (officer or employee available to answer follow-up questions – if different from above listed contacts)

Same as above

Contact email

Same as above

Contact phone (area code and phone number)

The Comptroller's office reserves the right to contact the Site Selection Organization or any other organization directly related to this event.

SECTION 4: Event Information

2015 NCAA Div. I Football Bowl Sub. Nat'l Championship

Official Event Name

AT&T Stadium, plus ancillary event venues

Venue

<http://www.collegefootballplayoff.com>

Event Website

Location of this event the previous five years:

1 None

2 _____

3 _____

4 _____

5 _____

Source of information: _____



CITY OF DALLAS

May 15, 2014

The Honorable Susan Combs
Texas Comptroller of Public Accounts
P.O. Box 13528, Capital Station
Austin, Texas 78711-3528

Re: Request to Initiate Major Events Trust Fund – 2015 NCAA Division I Football Bowl Subdivision National Championship

Dear Comptroller Combs:

The City of Dallas confirms its endorsement of the 2015 NCAA Division I Football Bowl Subdivision National Championship (along with related events and activities, collectively, the "2015 NCAA FBS Championship") and requests your office review the Economic Impact Study that the Local Organizing Committee submits to certify that the event qualifies for funding under the Major Events Trust Fund (the "Fund") pursuant to article 5190.14, VERNON'S TEXAS CIVIL STATUTES, Section 5A (the "Act"). In addition, we request your office provide an estimate of the economic gain to the state and the City of Dallas under the Major Events Trust Fund as a result of hosting this event and also undertake the Comptroller's responsibilities and duties set forth in the Act with respect to the Fund for this event.

The National Collegiate Athletic Association Division I Football Subdivision – The College Football Playoff selected the City of Dallas to host certain official events and activities comprising the 2015 NCAA FBS Championship after considering various sites and venues across the country. The event is scheduled to take place January 9-12, 2015 at the various venues to include the Dallas Convention Center. The City of Dallas and Stadium Events Organizing Committee will enter into an agreement to provide responsibilities in the administration of the Major Events Trust Fund. Al Rojas (alberto.rojas@dallascityhall.com) is the designated contact with the City of Dallas, and Rick Baker (rick@attcottonbowl.com) is the designated contact with Stadium Events Organizing Committee, the authorized local organizing committee.

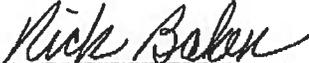
We are extremely excited to host this prestigious event in the City of Dallas and within the State of Texas and appreciate your efforts to make this event a success.

Sincerely,


A.C. Gonzalez
City Manager

Joined by:

STADIUM EVENTS ORGANIZING COMMITTEE

By: 
Rick Baker, President



City Manager's Office

April 22, 2014

Deputy Comptroller
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: Request to Initiate Major Events Trust Fund for
2015 NCAA Division I Football Bowl Subdivision National Championship

Dear Deputy Comptroller:

As you are aware, after a highly competitive selection process (including one or more sites not located in Texas) Arlington and Dallas, Texas were selected as the sole sites for the 2015 NCAA Division I Football Bowl Subdivision National Championship (along with related events and activities, collectively, the "2015 NCAA FBS Championship"). AT&T Stadium in Arlington, Texas will be the location of various components of the 2015 NCAA FBS Championship, including the National Championship Game.

The City of Arlington has endorsed, and confirms by this letter its endorsement of, the 2015 NCAA FBS Championship, and requests your office (i) initiate and establish the Major Events Trust Fund (the "Fund") pursuant to article 5190.14, VERNON'S TEXAS CIVIL STATUTES, Section 5A (the "Act") for the 2015 NCAA FBS Championship; (ii) provide a determination under Subsection (b) of the Act, and (iii) undertake the Comptroller's responsibilities and duties set forth in the Act with respect to the Fund.

I am the designated contact at the City of Arlington for purposes of the Fund. Stadium Events Organizing Committee is the authorized local organizing committee for the 2015 NCAA FBS Championship; local funding for the Fund will be pursuant to a Trust Fund Agreement to be entered between the local organizing committee and the City; and the designated contact with the local organizing committee is Rick Baker, President (rick@atcottonbowl.com).

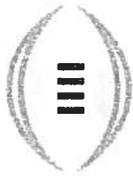
We look forward to the excitement the 2015 NCAA FBS Championship will bring to Arlington, and the opportunity to showcase our city.

Very truly yours,

Joined by Stadium Events Organizing Committee

Theron L. Bowman
Deputy City Manager

By: 
Rick Baker
President



COLLEGE FOOTBALL PLAYOFF

March 24, 2014

Deputy Comptroller
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: 2015 NCAA Division I Football Bowl Subdivision National Championship in North Texas

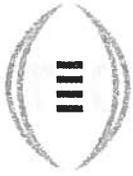
Dear Deputy Comptroller:

We are delighted to confirm that after a highly competitive selection process (including sites not located in Texas), the City of Arlington, Texas, together with the City of Dallas, Texas, have been selected as the sole site to host the 2015 NCAA Division I Football Bowl Subdivision National Championship and related activities (the "Championship"). Stadium Events Organizing Committee is the authorized local organizing committee for the Championship.

Beginning with the 2014 college football season, the conferences and independent institutions that compete in the NCAA Division I Football Bowl Subdivision will embark upon a new playoff arrangement to determine a once-annual college football national champion. This exciting new postseason format, known as The College Football Playoff ("CFP"), is designed to maintain the great traditions of intercollegiate football while integrating them into a playoff format that crowns an annual national champion. The Championship will be the culmination of the CFP, and a great celebration of college football itself.

We fully expect the Championship to become the most important college football game played each season and the most notable opportunity for the college football community as a whole to express its appreciation for the game, the fans, and the students who attend the nation's colleges and universities, and to build ties with the communities hosting the Championship that will have beneficial effects long after the final whistle has blown and the championship trophy has been awarded. For the City of Arlington and the City of Dallas, the Championship will provide an opportunity not only to share in the celebration of college football but also to reap economic rewards that will benefit the area as a whole. The national championship games played as part of the prior Bowl Championship Series ("BCS") demonstrated that such games can be an economic engine that provides substantial help to host communities. The Championship will be an even bigger and more anticipated event than past BCS contests.

The Championship Game will be held on January 12, 2015, at AT&T Stadium in Arlington, Texas. Related activities will be held in Arlington and Dallas. On a competitive basis, sites outside Texas were considered to host the Championship, and we have and will consider sites outside Texas to host future events. Additional information regarding the Championship is available at <http://www.collegefootballplayoff.com>.



COLLEGE FOOTBALL PLAYOFF

We are very excited about the upcoming football season and look forward to working with Stadium Events Organizing Committee and the cities of Arlington and Dallas in hosting the inaugural Championship.

Sincerely,

Bill Hancock

Bill Hancock
Executive Director



VIA ELECTRONIC MAIL

May 23, 2014

P.O. Box 6222
Indianapolis, Indiana 46206
Telephone: 317/917-6222

Deputy Comptroller
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Dear Deputy Comptroller:

This letter is to confirm that the College Football Playoff (CFP) national championship game is an NCAA certified postseason bowl game. In that regard, the CFP is empowered to determine the championship of the NCAA Division I Football Bowl Subdivision (FBS) for 2015 as well as the site for that event.

Postseason bowls are an extra contest played after the end of the regular season and for student-athletes involve additional practice time, physical dedication, risk of injury and, consequently, require NCAA authorization and regulation to protect student-athlete safety and well-being. The purpose of NCAA bowl certification is to ensure that the bowls reflect the collegiate model of intercollegiate athletics. In that context, the NCAA and its members have a strong interest in assuring the bowls are governed with integrity, that they are managed in a way that is consistent with student-athlete welfare, and that their commercial, promotional and sponsorship activities are consistent with the values associated with collegiate sports.

Regarding the CFP, beginning with the 2014 college football season, the conferences and independent institutions that compete in the NCAA Division I FBS begin a new postseason system (replacing the Bowl Championship Series) to determine the national champion. As part of this new system, The CFP has the authority to select the site for the National Championship Game.

The inaugural National Championship Game has been certified by the NCAA and will be held on January 12, 2015, and we understand that The CFP has selected AT&T Stadium in Arlington, Texas to host the National Championship Game and that related activities will be held in Arlington and Dallas, Texas.

I hope that this clarifies the NCAA's role in postseason bowl certification as well as the CFP's authority to determine the national championship game site.

Sincerely,

Damani J. Leech
Managing Director of Championships and Alliances

DL:ajg

cc: Rick Baker, AT&T Cotton Bowl

National Collegiate Athletic Association

An association of over 1,200 members serving the student-athlete
Equal Opportunity/Affirmative Action Employer



Susan Combs Texas Comptroller of Public Accounts

Affidavit to be COMPLETED by any/all Municipality, County, and/or LOC endorsing a Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund

AFFIDAVIT

[Affidavit to be signed and sworn (notarized) by each Endorsing Municipality, Endorsing County, and Local Organizing Committee (if applicable)]

I, Theron L. Bowman, an authorized representative of: The City of Arlington, Texas, a [local organizing committee (nonprofit corporation), endorsing municipality or endorsing county] (circle one) ("Requestor") that is receiving funding through the Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund ("the Act"), hereby swear and affirm that, to the best of my knowledge, the Requestor has designed and implemented internal controls, processes and procedures to help the Requestor ensure that the Requestor and its use of these funds complies with all applicable laws, rules, and written guidance from the Texas Comptroller's office. I further swear and affirm that I, or my duly authorized employee, representative, or agent, have reviewed the information, and that all of the statements made and information provided therein, including statements made and information provided in any attachments are true, complete, and correct to the best of my knowledge. All other information submitted as part of this request for participation is being represented by me as true and correct, and I am unaware of any information contained therein that is false, misleading, or fraudulent. Information provided includes but is not limited to:

- (1) a letter from the municipality or county requesting participation in the trust fund program and signed by a person authorized to bind the municipality or county;
- (2) a letter from the site selection organization on organization letterhead selecting the site in Texas;
- (3) an economic impact study or other data sufficient for the Comptroller's office to make the determination of the incremental increase in tax revenue associated with hosting the event in Texas, including a listing of any data for any related activities;
- (4) a Request Worksheet to Establish an Events Trust Fund form and any attachments; and
- (5) an Event Support Contract (if available - else due no later than date of event's first activities).

2015 NCAA Division I Football Bowl
Subdivision National Championship

I understand that I am receiving funding under the Act for the purposes of facilitating this event: Subdivision National Championship
on these dates: January 9-12, 2015

I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.

I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.

I understand that the offense of perjury, under Section 37.02, Texas Penal Code, is committed when a person, with intent to deceive and with knowledge of the statement's meaning, makes a false statement under oath or swears to the truth of a false statement previously made and the statement is required or authorized by law to be made under oath.

I understand my obligation to provide information about event expectations, performance, and expenses that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348. I hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

Affiant Signature

Theron L. Bowman, Ph.D.

Printed Name

Deputy City Manager, City of Arlington

Title and Name of Organization

April 22, 2014

Date

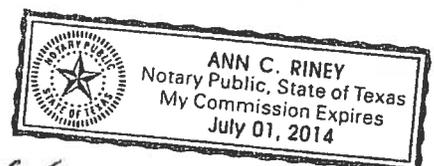
Sworn and subscribed before me by the said

Theron L. Bowman, Ph.D.
(Printed Name of Recipient's Authorized Representative)

this 22nd day of April, 20 14.

Notary Public, State of Texas

Notary's printed name: Ann C Riney My commission expires: 7/1/14 (Seal)





Susan Combs Texas Comptroller of Public Accounts

Affidavit to be COMPLETED by any/all Municipality, County, and/or LOC endorsing a Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund

AFFIDAVIT

(Affidavit to be signed and sworn (notarized) by each Endorsing Municipality, Endorsing County, and Local Organizing Committee (if applicable))

I, FOREST TURNER, an authorized representative of: The City of Dallas, Texas, a [local organizing committee (nonprofit corporation), endorsing municipality or endorsing county] (circle one) ("Requestor") that is receiving funding through the Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund ("the Act"), hereby swear and affirm that, to the best of my knowledge, the Requestor has designed and implemented internal controls, processes and procedures to help the Requestor ensure that the Requestor and its use of these funds complies with all applicable laws, rules, and written guidance from the Texas Comptroller's office. I further swear and affirm that I, or my duly authorized employee, representative, or agent, have reviewed the information, and that all of the statements made and information provided therein, including statements made and information provided in any attachments are true, complete, and correct to the best of my knowledge. All other information submitted as part of this request for participation is being represented by me as true and correct, and I am unaware of any information contained therein that is false, misleading, or fraudulent. Information provided includes but is not limited to:

- (1) a letter from the municipality or county requesting participation in the trust fund program and signed by a person authorized to bind the municipality or county;
- (2) a letter from the site selection organization on organization letterhead selecting the site in Texas;
- (3) an economic impact study or other data sufficient for the Comptroller's office to make the determination of the incremental increase in tax revenue associated with hosting the event in Texas, including a listing of any data for any related activities;
- (4) a Request Worksheet to Establish an Events Trust Fund form and any attachments; and
- (5) an Event Support Contract (if available - else due no later than date of event's first activities).

I understand that I am receiving funding under the Act for the purposes of facilitating this event: 2015 NCAA Division I Football Bowl Subdivision National Championship on these dates: January 9-12, 2015

I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.

I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.

I understand that the offense of perjury, under Section 37.02, Texas Penal Code, is committed when a person, with intent to deceive and with knowledge of the statement's meaning, makes a false statement under oath or swears to the truth of a false statement previously made and the statement is required or authorized by law to be made under oath.

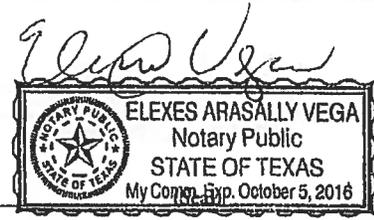
I understand my obligation to provide information about event expectations, performance, and expenses that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348. I hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

[Signature]
Affiant Signature
ASSISTANT CITY MANAGER, CITY OF DALLAS
Title and Name of Organization

FOREST TURNER
Printed Name
5/15/14
Date

Sworn and subscribed before me by the said
FOREST E. TURNER
(Printed Name of Recipient's Authorized Representative)
this 15TH day of MAY, 20 14

Notary Public, State of Texas
Notary's printed name: ELEXES VEGA My commission expires:





Susan Combs Texas Comptroller of Public Accounts

Affidavit to be COMPLETED by any/all Municipality, County, and/or LOC endorsing a Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund

AFFIDAVIT

(Affidavit to be signed and sworn (notarized) by each Endorsing Municipality, Endorsing County, and Local Organizing Committee (if applicable))

I, Rick Baker, an authorized representative of: Stadium Events Organizing Committee a ~~(local organizing committee (nonprofit corporation))~~ endorsing municipality or endorsing county] (circle one) ("Requestor") that is receiving funding through the Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund ("the Act"), hereby swear and affirm that, to the best of my knowledge, the Requestor has designed and implemented internal controls, processes and procedures to help the Requestor ensure that the Requestor and its use of these funds complies with all applicable laws, rules, and written guidance from the Texas Comptroller's office. I further swear and affirm that I, or my duly authorized employee, representative, or agent, have reviewed the information, and that all of the statements made and information provided therein, including statements made and information provided in any attachments are true, complete, and correct to the best of my knowledge. All other information submitted as part of this request for participation is being represented by me as true and correct, and I am unaware of any information contained therein that is false, misleading, or fraudulent. Information provided includes but is not limited to:

- (1) a letter from the municipality or county requesting participation in the trust fund program and signed by a person authorized to bind the municipality or county;
- (2) a letter from the site selection organization on organization letterhead selecting the site in Texas;
- (3) an economic impact study or other data sufficient for the Comptroller's office to make the determination of the incremental increase in tax revenue associated with hosting the event in Texas, including a listing of any data for any related activities;
- (4) a Request Worksheet to Establish an Events Trust Fund form and any attachments; and
- (5) an Event Support Contract (if available – else due no later than date of event's first activities).

2015 NCAA Division I Football Bowl Subdivision National Championship

I understand that I am receiving funding under the Act for the purposes of facilitating this event:

on these dates: January 9-12, 2015

I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.

I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.

I understand that the offense of perjury, under Section 37.02, Texas Penal Code, is committed when a person, with intent to deceive and with knowledge of the statement's meaning, makes a false statement under oath or swears to the truth of a false statement previously made and the statement is required or authorized by law to be made under oath.

I understand my obligation to provide information about event expectations, performance, and expenses that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348. I hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

Rick Baker

Affiant Signature

President, Stadium Events Organizing Committee

Title and Name of Organization

Rick Baker

Printed Name

5-19-14

Date

Sworn and subscribed before me by the said

Rick Baker

(Printed Name of Recipient's Authorized Representative)

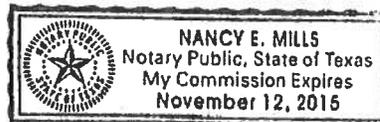
this 19th day of May, 2014

Notary Public, State of Texas

Nancy E. Mills

Notary's printed name: Nancy E. Mills

My commission expires: 11-12-15 (Seal)





Affidavit to be COMPLETED by any party(ies) providing economic data to support a request for a Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund

AFFIDAVIT

(Affidavit to be signed and sworn (notarized) by anyone providing information to be used in the estimate of the incremental tax increase)

I, James D. Woods, Ph.D., am providing information to be used by a city, county or local organizing committee for the purposes of receiving funding through the Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund ("the Act"), and hereby swear and affirm that, to the best of my knowledge, any data provided is true and accurate, and any projections made are based on reasonable assumptions documented in the information provided. I further swear and affirm that I have reviewed the information being submitted, and that all of the statements made and information provided herein, including statements made and information provided in any attachments are true, complete, and correct, to the best of my knowledge. Information provided includes but is not limited to an economic impact study or other data sufficient for the Comptroller's office to make the determination of the incremental increase in tax revenue associated with hosting the event in Texas, including a listing of any data for any related activities;

I understand that the city, county or local organizing committee is receiving funding under the Act for the purposes of facilitating this event: 2015 NCAA Division I Football Bowl Subdivision National Championship on these dates: January 9-12, 2015 and that the information will be provided by the city, county or local organizing committee as a government document

I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.

I understand that the offense of perjury, under Section 37.02, Texas Penal Code, is committed when a person, with intent to deceive and with knowledge of the statement's meaning, makes a false statement under oath or swears to the truth of a false statement previously made and the statement is required or authorized by law to be made under oath.

I understand my obligation to provide information about event expectations, performance, and expenses that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348. I hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

[Signature]
Affiant Signature

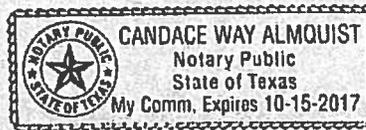
James D. Woods, Ph.D.
Printed Name

Managing Director, UHY Advisors FLUS, Inc.
Title and Name of Organization

4/17/14
Date

Sworn and subscribed before me by the said

Candace W. Almquist
(Printed Name of Recipient's Authorized Representative)



this 17th day of April, 2014.

Notary Public, State of Texas

Notary's printed name: Candace W. Almquist My commission expires: 10/15/17 (Seal)



Affidavit to be COMPLETED by any party(ies) providing economic data to support a request for a Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund
AFFIDAVIT

[Affidavit to be signed and sworn (notarized) by anyone providing information to be used in the estimate of the incremental tax increase]

I, Chris W Johnson, am providing information to be used by a city, county or local organizing committee for the purposes of receiving funding through the Major Events Trust Fund, Events Trust Fund, or Motor Sports Trust Fund ("the Act"), and hereby swear and affirm that, to the best of my knowledge, any data provided is true and accurate, and any projections made are based on reasonable assumptions documented in the information provided. I further swear and affirm that I have reviewed the information being submitted, and that all of the statements made and information provided herein, including statements made and information provided in any attachments are true, complete, and correct, to the best of my knowledge. Information provided includes but is not limited to an economic impact study or other data sufficient for the Comptroller's office to make the determination of the incremental increase in tax revenue associated with hosting the event in Texas, including a listing of any data for any related activities;

I understand that the city, county or local organizing committee is receiving funding under the Act for the purposes of facilitating this event: 2015 NCAA Division I Football Bowl Subdivision National Championship on these dates: January 9-12, 2015 and that the information will be provided by the city, county or local organizing committee as a government document

I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.

I understand that the offense of perjury, under Section 37.02, Texas Penal Code, is committed when a person, with intent to deceive and with knowledge of the statement's meaning, makes a false statement under oath or swears to the truth of a false statement previously made and the statement is required or authorized by law to be made under oath.

I understand my obligation to provide information about event expectations, performance, and expenses that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348. I hereby swear and affirm that I have read the entire affidavit, and I understand its contents.

[Signature]
Affiant Signature

Chris W. Johnson
Printed Name

Senior Manager, UAT Advisors FLVS, Inc
Title and Name of Organization

4/17/14
Date

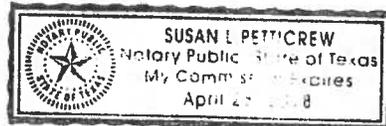
Sworn and subscribed before me by the said

(Printed Name of Recipient's Authorized Representative)

this 17 day of April, 2014.

Notary Public, State of Texas Susan L. Petticrew

Notary's printed name: Susan L. Petticrew My commission expires: 04-28-18 (Seal)



APPENDIX B

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



July 2, 2014

Dr. Theron Bowman
Deputy City Manager
City of Arlington
101 West Abram Street – P.O. Box 90231
Arlington, Texas 76004-3231

Dear Dr. Bowman:

You submitted a request to establish a Major Events Trust Fund, certifying that the statutory requirements have been met and that the economic materials supplied are accurate. Our office has completed an analysis of your request.

The results show the State of Texas will realize an incremental increase in tax revenue due to this event. As per statute, a Major Events Trust Fund will be established. This letter does not constitute an approval for reimbursement. Any reimbursement is subject to meeting statutory requirements, including the timely submittal of an appropriate event support contract and other documentation as required.

- **Event: 2015 NCAA D-I FBS Football National Championship**
- Location / Venue: City of Arlington & City of Dallas / AT&T Stadium
- Dates: January 8 – 12, 2015
- Estimated incremental increase in tax revenue to the State of Texas: \$9,249,416
- Local match required (based on percentage indicated by requestors in initial request): \$1,479,907
 - City of Arlington = \$315,635
 - City of Dallas = \$1,164,272
- **Total contribution to the Major Event Trust Fund established for this event: \$10,729,323**

Following the event, you will need to complete and submit the attendance certification form, which has been attached to this letter for your convenience.

On behalf of the people of the State of Texas, I applaud your work to bring this event to the state and know all the out-of-state visitors will enjoy your hospitality and come back to Texas again soon. If you have any further questions, please contact Robert Wood, director of the Economic Development and Analysis Division, at robert.wood@cpa.state.tx.us or 1-800-531-5441, ext. 3-3973.

Sincerely,

A handwritten signature in black ink, appearing to read "Martin A. Hubert", is written over a horizontal line.

Martin A. Hubert
Deputy Comptroller

cc/ Robert Wood

**Form to be COMPLETED by request letter signatory for the below mentioned
Major Events Trust Fund or Events Trust Fund**

ATTENDANCE CERTIFICATION

A request was processed to establish an event trust fund for the event:	2015 NCAA D-I FBS Football National Championship
You submitted a Request letter for an event:	June 3, 2014
The Texas Comptroller of Public Accounts (CPA) mailed a fund approval letter to you on:	July 2, 2014
This affidavit is to be returned to the CPA no later than fourteen (14) days after the end of this event:	January 28, 2015
The attendance metric* identified by the CPA to evaluate the estimated number of event attendees as part of the calculations for the incremental tax impact: * If requestor has questions or concerns about how this metric was developed, please contact the CPA within 10-days of fund approval letter	61,160 unique fans (as defined in the EIS) not residents of Texas in attendance at the actual game

The TOTAL attendance at the PRIMARY EVENT was: _____

The estimated attendees NOT residents of this state for this PRIMARY EVENT was: _____

Source(s) and Methodology feel free to attach support information:

- I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.
- I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.
- I understand my obligation to provide information about event expectations and performance that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348.

Requestor:

Signature: _____

Printed Name: _____

Date: _____

Send to:
Texas Comptroller of Public Accounts, Economic Development and Analysis Department, P.O. Box 13528, Austin, TX 78711-3528

S U S A N
C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



July 2, 2014

Mr. A.C. Gonzalez
City Manager
City of Dallas
City Hall – 1500 Marilla Street
Dallas, Texas 75201

Dear Mr. Gonzalez:

You submitted a request to establish a Major Events Trust Fund, certifying that the statutory requirements have been met and that the economic materials supplied are accurate. Our office has completed an analysis of your request.

The results show the State of Texas will realize an incremental increase in tax revenue due to this event. As per statute, a Major Events Trust Fund will be established. This letter does not constitute an approval for reimbursement. Any reimbursement is subject to meeting statutory requirements, including the timely submittal of an appropriate event support contract and other documentation as required.

- **Event: 2015 NCAA D-I FBS Football National Championship**
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- **Total contribution to the Major Event Trust Fund established for this event: \$10,729,323**

Following the event, you will need to complete and submit the attendance certification form, which has been attached to this letter for your convenience.

On behalf of the people of the State of Texas, I applaud your work to bring this event to the state and know all the out-of-state visitors will enjoy your hospitality and come back to Texas again soon. If you have any further questions, please contact Robert Wood, director of the Economic Development and Analysis Division, at robert.wood@cpa.state.tx.us or 1-800-531-5441, ext. 3-3973.

Sincerely,

A handwritten signature in black ink, appearing to read "Martin A. Hubert", is written over a horizontal line.

Martin A. Hubert
Deputy Comptroller

cc Robert Wood

**Form to be COMPLETED by request letter signatory for the below mentioned
Major Events Trust Fund or Events Trust Fund**

ATTENDANCE CERTIFICATION

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The TOTAL attendance at the PRIMARY EVENT was: _____

The estimated attendees NOT residents of this state for this PRIMARY EVENT was: _____

Source(s) and Methodology feel free to attach support information:

- I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.
- I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.
- I understand my obligation to provide information about event expectations and performance that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348.

Requestor:

Signature: _____

Printed Name: _____

Date: _____

Send to:
Texas Comptroller of Public Accounts, Economic Development and Analysis Department, P.O. Box 13528, Austin, TX 78711-3528

APPENDIX C

**Form to be COMPLETED by request letter signatory for the below mentioned
Major Events Trust Fund or Events Trust Fund**

ATTENDANCE CERTIFICATION

A request was processed to establish an event trust fund for the event:	2015 NCAA D-I FBS Football National Championship
You submitted a Request letter for an event:	June 3, 2014
The Texas Comptroller of Public Accounts (CPA) mailed a fund approval letter to you on:	July 2, 2014
This affidavit is to be returned to the CPA no later than fourteen (14) days after the end of this event:	January 28, 2015
The attendance metric* identified by the CPA to evaluate the estimated number of event attendees as part of the calculations for the incremental tax impact: <small>* If requestor has questions or concerns about how this metric was developed, please contact the CPA within 10-days of fund approval letter</small>	61,160 unique fans (as defined in the EIS) not residents of Texas in attendance at the actual game

The TOTAL attendance at the PRIMARY EVENT was: 85,689

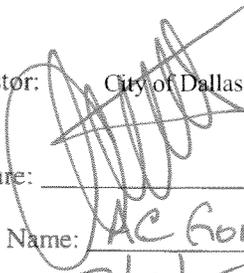
The estimated attendees NOT residents of this state for this PRIMARY EVENT was: 56,249

Source(s) and Methodology feel free to attach support information:

See attached Attendance Analysis prepared by BDO USA, LLP

- I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.
- I understand that it is a felony offense under Section 37.10, Texas Penal Code, to knowingly make a false entry in, or false alteration of, a governmental record, or to make, present, or use a governmental record with knowledge of its falsity, when the actor has the intent to harm or defraud another.
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Requestor: City of Dallas

Signature: 

Printed Name: AC GONZALEZ

Date: 2/12/15

AP
2/12/15

Send to:
Texas Comptroller of Public Accounts, Economic Development and Analysis Department, P.O. Box 13528, Austin, TX 78711-3528

**Form to be COMPLETED by request letter signatory for the below mentioned
Major Events Trust Fund or Events Trust Fund**

ATTENDANCE CERTIFICATION

A request was processed to establish an event trust fund for the event:	2015 NCAA D-I FBS Football National Championship
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The Texas Comptroller of Public Accounts (CPA) mailed a fund approval letter to you on:	July 2, 2014
This affidavit is to be returned to the CPA no later than fourteen (14) days after the end of this event:	January 28, 2015
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The TOTAL attendance at the PRIMARY EVENT was: 85,689

The estimated attendees NOT residents of this state for this PRIMARY EVENT was: 56,249

Source(s) and Methodology feel free to attach support information:

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- I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.
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- I understand my obligation to provide information about event expectations and performance that are true and accurate to the best of my knowledge and ability. I also understand my obligation to immediately report any known or suspected waste, fraud, and abuse of funds received under the Act to the Texas State Auditor's Office at 1-800-892-8348.

Requestor: Stadium Events Organizing Committee, as authorized by City of Arlington and City of Dallas

Signature: *Rick Baker*

Printed Name: Rick Baker, President

Date: 1/28/2015

Send to:
Texas Comptroller of Public Accounts, Economic Development and Analysis Department, P.O. Box 13528, Austin, TX 78711-3528

**Form to be COMPLETED by request letter signatory for the below mentioned
Major Events Trust Fund or Events Trust Fund**

ATTENDANCE CERTIFICATION

A request was processed to establish an event trust fund for the event:	2015 NCAA D-I FBS Football National Championship
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The estimated attendees NOT residents of this state for this PRIMARY EVENT was: 56,249

Source(s) and Methodology feel free to attach support information:

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- I understand that non-compliance with reporting requirements could be treated as a violation of the statute and/or program rules resulting in the possible withholding of disbursement funding.
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Requestor: City of Arlington

Signature: 

Printed Name: Theron L. Bowman Ph.D.

Date: 1/29/15

Send to:
Texas Comptroller of Public Accounts, Economic Development and Analysis Department, P.O. Box 13528, Austin, TX 78711-3528