

## SENATE BILL 753

SENTENCE REDUCTIONS FOR POSSESSION OF CANNABIS UNDER 30 GRAMS  
AND FEWER THAN 20 CANNABIS PLANTS FOR OFFENDERS 21 AND OLDER  
720 ILCS 550 SECTIONS 4 AND 8

**TOTAL BENEFITS IN REDUCED COSTS OVER THREE YEARS: \$12,150,929**  
**TOTAL VICTIMIZATION COSTS OVER THREE YEARS: \$20,408**

**NET BENEFITS (BENEFITS MINUS COSTS): \$12.1 MILLION**

**Table 1.** Total Change in Costs over Three Years

720 ILCS 550 Section:	Statute Description	Current costs	Costs under proposal	Change in Costs	Additional victimization costs	Total Benefits*
4(a)	Possession Less Than 2.5 grams Cannabis	\$4,765,263	\$1,330,975	\$3,434,287	\$0	\$3,434,287
4(b)	Possession 2.5 to 10 grams Cannabis	\$4,980,953	\$1,911,397	\$3,069,556	\$0	\$3,069,556
4(c)	Possession 10 to 30 grams Cannabis	\$6,861,586	\$1,214,501	\$5,647,085	\$20,408	\$5,626,677
8(a) & (b)	Not more than 20 Cannabis Plants	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$16,607,802</b>	<b>\$4,456,873</b>	<b>\$12,150,929</b>	<b>\$20,408</b>	<b>\$12,130,521</b>

\* Total Benefits are the costs avoided (Current costs) minus the costs that would have occurred had the legislation been in effect (Costs under proposal) and minus the change in crime due to the policy (Additional victimization costs).

Source: CHRI and IDOC data, SPAC calculations

Senate Bill 753 ([SB 753](#)) amends the Cannabis Control Act to eliminate the misdemeanor and felony penalties for possessing less than 30 grams of cannabis or fewer than 20 cannabis plants for people over the age of 21. These penalties would still apply to possession of cannabis by individuals younger than 21. This reclassification would result in fewer incarcerations overall and reduce probation and supervision costs.

**POLICY QUESTION:** Will the benefits of decriminalizing cannabis possession by adults outweigh the potential costs of increased victimizations when these offenders are no longer incapacitated?

SPAC used the most recent data from fiscal years 2011, 2012, and 2013 for arrests, convictions, IDOC admissions, and probation sentences to identify the number of individuals charged with cannabis offenses in those years. These numbers are then used to calculate the cost to the system had the policy been in effect for those years.

SPAC has refined its methodology by adding an estimate of victimization costs and benefits. Changes in sentence length may affect victims in two ways. First, as the average age of exiting offenders changes, their likelihood of recidivating may be expected to change. Second, some crimes are delayed while offenders are incapacitated, creating a benefit of longer time periods between victimizations by that offender. This is a reasonable approximation of the dollar value of the change in timing of victimizations due to cannabis offenders.

In Table 1 above, the total benefits column includes both victim and state and local government costs. Table 2 (above) divides out these costs by the beneficiary. The following pages explain each subsection's calculations.

**Table 2.** Total Change in Costs over Three

Change in	Three Year Value of Benefits
Local Detention Benefits	\$4,612,026
Local Probation Benefits	\$7,210,143
<b>Total Local Costs Avoided</b>	<b>\$11,822,169</b>
State Prison Benefits	\$328,759
State Supervision Benefits	\$0
<b>Total State Costs Avoided</b>	<b>\$328,759</b>
<b>Total Costs Avoided</b>	<b>\$12,150,929</b>
Victim costs	\$20,408
<b>Total Benefits</b>	<b>\$12,130,521</b>

**Table 3. Sentencing Changes to the Cannabis Control Act – SB 753**

		<b>Possession of Cannabis 720 ILCS 550/4</b>		<b>Cannabis Plant Possession 720 ILCS 550/8</b>		
Cannabis Amounts		Current Law	Proposed	Cannabis Amounts	Current Law	Proposed
<b>1-2.5 grams (a)</b>		<i>Class C</i>	<i>No penalty unless under 21.</i>	<b>Not more than 5 plants (a)</b>	<i>Class A</i>	<i>No penalty unless under 21.</i>  <i>If under 21, current penalty applies under new subsection 8.1</i>
<b>2.5-10 grams (b)</b>		<i>Class B</i>				
<b>10-30 grams (c)</b>	First offense	<i>Class A</i>	<i>If under 21, current penalty applies under new subsection 4.1.</i>			
	Second or more offense	<i>Class 4</i>				
<b>30-500 grams (d)</b>	First offense	<i>Class 4</i>	<i>Class 4</i>	<b>5-20 plants (b)</b>	<i>Class 4</i>	<i>Class A</i>
	Second or more offense	<i>Class 3</i>	<i>Class 3</i>	<b>20-50 plants (c)</b>	<i>Class 3</i>	<i>Class 3</i>
<b>500-2,000 grams (e)</b>		<i>Class 3</i>	<i>Class 3</i>	<b>50-200 plants (d)</b>	<i>Class 2</i>	<i>Class 2</i>
<b>2,000-5,000 grams (f)</b>		<i>Class 2</i>	<i>Class 2</i>	<b>Over 200 plants</b>	<i>Class 1</i>	<i>Class 1</i>
<b>Over 5,000 grams (g)</b>		<i>Class 1</i>	<i>Class 1</i>			

**METHODOLOGY:** SPAC performed a retrospective analysis of data on arrests, convictions, and sentences for these offenses in fiscal years 2011, 2012, and 2013. This approach will be used while SPAC builds its capacity to produce a reliable population projection. Over these three years, SPAC’s analysis of the state’s Criminal History Reporting Information (CHRI) data finds:

**Table 4. Cannabis Control Act Offenses and Sentencing Outcomes<sup>1</sup>**

<b>Any Cannabis Possession</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>
Arrests	44,777	41,576	40,210
Convictions	4,998	3,441	2,892
Probation	748	736	669
Withheld Judgments	3,307	2,131	1,948
IDOC Admissions	215	243	244
Average Sentence Imposed	2.0 yrs	1.7 yrs	1.8 yrs
Average Prison Time Served	0.6 yrs	0.7 yrs	0.7 yrs
Average Pretrial Detention Period	0.3 yrs	0.3 yrs	0.4 yrs
<b>Total time in custody (years)</b>	<b>0.9</b>	<b>1.0</b>	<b>1.1</b>

To calculate the cost of state corrections spending on these offenses for 2011 through 2013, SPAC used CHRI and IDOC data on (A) the number of convictions for first and subsequent arrests under the applicable statutes, (B) the average length of stay in IDOC facilities, and (C) the per capita cost per inmate per year. SPAC used the marginal cost figure of \$5,834 per inmate, which represents the cost of adding one additional inmate, because the affected population is less than 800 inmates, the equivalent of a housing unit. If the population impact exceeds 800 inmates, SPAC will use the per capita cost of \$22,201, which accounts for the increased administrative and operational costs of obtaining and maintaining additional bed space. Because SB 753 requires no prison sentence for offenders over 21 years old, the state costs over these three years would have been avoided had the bill been in effect.

<sup>1</sup> The differences in arrest, conviction, and sentencing numbers reflect the practices of charging decisions, plea bargains, and trial outcomes. Many individuals arrested for these cannabis offenses have charges dropped without a guilty plea or trial. Other offenses receive “withheld judgments,” which occur when an offender pleads guilty and gets sentenced to 1410, 710, or TASC probation. If the offender successfully completes the probation the plea is vacated. If an offender is sentenced to court supervision, the judgment is not entered and the charges are dismissed at the end of the supervision term. In both cases, the offender avoids a criminal conviction for that offense.

For local costs, SPAC surveyed county jails on marginal costs. The responses provided a statewide average marginal cost of \$15,256 per person that incorporates Cook County, suburban counties, and counties across the state. The Administrative Office of the Illinois Courts (AOIC) calculated the cost of probation based on risk level. The \$1,800 per person per year is the average of these annual costs. To calculate the cost of pretrial detention, local supervision (probation), and misdemeanor jail sentences, SPAC examined the CHRI data for time served (pretrial detention) and the sentence lengths ordered by the court for jail or probation terms. These costs would also have been avoided had the bill been in effect for these three years.

As SPAC builds its capability for estimating costs and benefits to other stakeholders—the judicial system, probation systems, law enforcement, and communities—SPAC will include impact on these areas and constituencies in its analysis of proposed legislation.

**LIMITATIONS AND ASSUMPTIONS:**

- The analysis excludes the cost of state supervision during mandatory supervised release.
- SPAC does not include the local costs for detaining offenders who are arrested but not convicted or given a withheld judgment.
- To calculate the total number of offenders with arrests, convictions, probation sentences, or withheld judgments, SPAC counts the number of offenders with at least one charge under each subsection of the Cannabis Control Act. For the total number of offenders admitted to IDOC, SPAC counts offenders only under their most serious offense.
- The capital cost of building or acquiring more prison beds is not included.
- Costs for criminal justice employees' health and pension benefits are not included because they are carried in the Central Management Services (CMS) budget and not the individual agency budgets. IDOC estimates that taxpayers pay an additional \$14,901 per inmate per year for health and pension benefits.

**SPAC'S FIGURES DIFFER FROM IDOC'S FISCAL NOTES FOR THE FOLLOWING REASONS:**

- IDOC projects forward ten years based on past years' admissions to prison. In contrast, SPAC analyzes the last three years and calculates the costs that would have occurred had the proposed changes been the law. Both methods assume that there are no additional offenders being sentenced as a result of this proposal.
- IDOC accounts for the increased space needed due to keeping the same number of offenders incarcerated for a significantly longer amount of time by adding capital costs of construction to their estimate when the change to the population exceeds 500 beds. Please note that the "costs of construction" referred to in IDOC's fiscal notes reflect the higher operational costs of providing additional beds over time, whether that is done through construction of new facilities or other means such as reopening closed facilities or renting space in other jurisdictions. SPAC does not include costs of construction but uses the higher per capita cost.
- SPAC determines annual cost estimates at the beginning of each year and uses these estimates in every analysis for that year. This method allows for comparisons of bills throughout the legislative session.
- If the impact on the average daily population (ADP) is 800 people or more, SPAC uses a per capita cost which accounts for the increased administrative and space-management costs. If the change is less than 800, SPAC uses the marginal cost of incarceration which is the additional cost of adding just one inmate to the population, as this does not require administrative or space-management costs. SPAC uses this number because 800 beds equals one housing unit and four housing units make one prison.

The following pages describe the impact categories that the proposed sentencing change would have on the Illinois criminal justice system. First, a narrative section describes each impact and how SPAC estimated the dollar value of the impact. Second, the tables used to create the estimates are shown in full detail.

## **IMPACT OF PROPOSED LEGISLATION ON STATE PRISONS:**

\$328,759

Avoided costs over three years.

The above estimates are the total costs to IDOC that would have been avoided had these policies been in place from 2011 through 2013. This estimate uses the annual marginal cost of \$5,834 per inmate. This estimate excludes IDOC post-release supervision costs and is mainly a result of fewer Class 4 felony offenders entering prison.

## **IMPACT OF PROPOSED LEGISLATION ON COUNTY JAILS:**

\$4,612,026

Avoided costs over three years.

Jails would see a change in their average daily population due to changes in the number of offenders detained and misdemeanor sentences that could include jail time. This statewide reduction uses the estimated jail detention cost of \$15,256 per inmate per year. SPAC conservatively excludes the cost of detaining individuals arrested or charged but not convicted. Avoiding these detentions would result in additional costs avoided for jails.

## **IMPACT OF PROPOSED LEGISLATION ON PROBATION:**

\$7,210,143

Avoided costs over three years.

Probation offices would see a decrease in their average caseloads due to fewer misdemeanor and felony cannabis sentences. For this analysis, SPAC used \$1,800 per individual per year as the average cost of probation based on information provided by AOIC for fiscal year 2013. The costs avoided are due to currently probationable offenses being removed from the criminal code. This change in caseload does not signify a change in the need for probation officers to adequately supervise all offenders sentenced to probation.

## **IMPACT OF PROPOSED LEGISLATION ON VICTIMS, PUBLIC SAFETY, AND COMMUNITIES:**

\$20,408

Additional victimization costs over three years.

Decreasing sentences shortens the incapacitation of offenders. SPAC incorporates the incapacitation effect on victims in two ways:

1. Offenders may age out—because the average age at exit would be younger, the recidivism rate may be slightly higher as younger felons generally recidivate more (*Recidivism Benefits* in Table 5 below). In the calculation pages below, negative victim benefits are additional victim costs. SPAC reviewed historical data from IDOC and from CHRI to find recidivism rates at each age from 18 through 60 and applied these recidivism rates and trends to the age offenders would have exited prison had the bill been in effect.<sup>2</sup>
  - The estimate presented here calculates the victim effects due to changes in recidivism for three age groups: those offenders under 27, who have falling recidivism rates with increased age; those offenders between 28 and 36 with rising recidivism rates; and those offenders older than 37, who exhibit gradual reductions in recidivism rates. Because these age groups' recidivism rates changed consistently across crime types, felony classes, and gender, SPAC found these methods reasonable for calculating changes in prison recidivism due to sentencing changes. The SPAC Victimization Supplement further describes this methodology.
2. Crimes are delayed because offenders are incapacitated meaning crimes occur earlier or later due to the timing of their release (*Incapacitation Benefits* in Table 5). Because a dollar not stolen today is worth more than a dollar stolen tomorrow, crime delays create benefits to crime victims. This effect is generally

<sup>2</sup> These impacts were measured against the national dollar values of index crimes. The dollar values include both tangible (medical and employment losses, property losses) and intangible (pain and suffering) costs, following the best national research completed in 2010. A full description of the methodology is available in the Victimization Supplement.

referred to as the social discount rate. SPAC used a 3% discount rate to victimizations under the different incapacitation lengths to estimate a possible benefit of delayed crime.

Table 5 lists the victimization costs caused by cannabis offenders in the past, within both one and three years from release. Table 5 shows the benefits of delayed release due to the new sentence lengths and the benefits of changing the age at release (benefits of changing recidivism levels).

**Table 5. Victimization Effects (negative numbers represent additional victim costs)**

	<b>First Year Victimization Costs</b>	<b>Three Years Victimization Costs</b>	<b>Incapacitation Benefits</b>	<b>Recidivism Benefits</b>	<b>Total Victimization Benefits</b>
Cannabis Possession, Less Than 30g 4(c)	\$17,133	\$49,103	-\$4,813	-\$15,595	-\$20,408

**OTHER UNKNOWN IMPACTS OF PROPOSED LEGISLATION:**

**JUDICIAL SYSTEM.**

SPAC was unable to estimate the change in judicial caseloads and costs associated with changes to cannabis cases.

**LAW ENFORCEMENT.**

At this time, no reliable data are available to estimate the effects on law enforcement operations of reclassifying these cannabis offenses.

# IMPACT CALCULATIONS

## Cannabis Possession For Less Than 2.5 Grams

720 ILCS 550/4(a)  
2011, 2012, and 2013

Total Arrests	54,381
Total Convictions	3,116
Total Withheld Judgments	2,758

	Dollar Value From 2011 to 2013
Current Cost	\$4,765,263
Proposed Cost	\$1,330,975
<b>Total Benefits</b>	<b>\$3,434,287</b>

Withheld judgments result in charges being dismissed or the judgment of guilt being vacated upon successful completion of 1410, 710, or TASC probation.

Sentences		Number of Offenders	Average Sentence Imposed (days)	Average Sentence Imposed (years)	Average Sentence Served (years)
			A	A / 365.25	L
	Pretrial Detention	4,013	1	0.00	0.00
Probation	237	460	1.26	1.26	
Special Probation	2,758	217	0.59	0.59	
Misdemeanor Jail Term	1,018	26	0.07	0.07	
IDOC Prison	-	-	-	-	
Percent Over 21:		80%			

Note: Special probation refers to supervision with special conditions, such as 1410, 710, or TASC probation.

Current Costs		Cost	Length of Time (Years)	Number of Offenders	Current Cost for Each Offender	Total Cost of Current System
		C	L	N	C x L	C x L x N
	Pretrial Detention	\$15,256	0.00	4,013	\$43	\$173,048
Probation	\$1,800	1.26	237	\$2,267	\$537,265	
Special Probation	\$1,800	0.59	2,758	\$1,069	\$2,949,418	
Misdemeanor Jail Term	\$15,256	0.07	1,018	\$1,086	\$1,105,533	
IDOC Prison	\$5,834	-	-	\$0	\$0	
<b>Total</b>				<b>\$4,465</b>	<b>\$4,765,263</b>	

Note: SPAC uses the average cost of supervising all risk levels of offenders from AOIC's 2011 calculations.

Effect of Legislative Proposal	Area Affected	Cost	Length of Time Expected (Years)	Number of Offenders	Cost of Legislative Proposal Per Offender	Total Cost of Legislative Proposal
		C	L'	N	C x L'	C x L' x N
	Pretrial Detention	\$15,256	0.00	803	\$43	\$34,610
Probation	\$1,800	1.26	47	\$2,267	\$107,453	
Special Probation	\$1,800	0.59	552	\$1,069	\$589,884	
Misdemeanor Jail Term	\$15,256	0.07	552	\$1,086	\$599,029	
Over 21	\$0	0	3,210	\$0	\$0	
<b>Total</b>					<b>\$1,330,975</b>	

**Cannabis Possession 2.5 to 10 grams**

**720 ILCS 550/4(b)**

**2011, 2012, and 2013**

Total Arrests	44,929
Total Convictions	3,420
Total Withheld Judgments	2,527

	Dollar Value From 2011 to 2013
Current Cost	\$4,980,953
Proposed Cost	\$1,911,397
<b>Total Benefits</b>	<b>\$3,069,556</b>

*Withheld judgments result in charges being dismissed or the judgment of guilt being vacated upon successful completion of 1410, 710, or TASC probation.*

Sentences		Number of Offenders	Average Sentence Imposed (days)	Average Sentence Imposed (years)	Average Sentence Served (years)
			A	A / 365.25	L
	Pretrial Detention	4,471	1.7	0.00	0.00
Probation	209	392	1.07	1.07	
Special Probation	2,527	202	0.55	0.55	
Misdemeanor Jail Term	1,735	24	0.07	0.07	
IDOC Prison	-	-	-	-	
Percent Over 21:		82%			

*Note: Special probation refers to supervision with special conditions, such as 1410, 710, or TASC probation.*

Current Costs		Cost	Length of Time (Years)	Number of Offenders	Current Cost for Each Offender	Total Cost of Current System
		C	L	N	C x L	C x L x N
	Pretrial Detention	\$15,256	0.00	4,471	\$72	\$322,370
Probation	\$1,800	1.07	209	\$1,932	\$403,752	
Special Probation	\$1,800	0.55	2,527	\$995	\$2,515,584	
Misdemeanor Jail Term	\$15,256	0.07	1,735	\$1,002	\$1,739,247	
<b>Total</b>					<b>\$4,980,953</b>	

*Note: SPAC uses the average cost of supervising all risk levels of offenders from AOIC's 2011 calculations.*

Effect of Legislative Proposal	Area Affected	Cost	Length of Time Expected (Years)	Number of Offenders	Cost of Legislative Proposal Per Offender	Total Cost of Legislative Proposal
		C	L'	N	C x L'	C x L' x N
	Pretrial Detention	\$15,256	0.00	805	\$72	\$58,027
Probation	\$1,800	1.07	38	\$1,932	\$72,675	
Special Probation	\$1,800	0.55	455	\$3,227	\$1,467,631	
Misdemeanor Jail Term	\$15,256	0.07	312	\$1,002	\$313,064	
Over 21	\$0	0	3,666	\$0	\$0	
<b>Total</b>					<b>\$1,911,397</b>	

### Cannabis Possession 10 to 30 grams

720 ILCS 550/4(c)  
2011, 2012, and 2013

Total Arrests	17,906
Total Convictions	2,850
Total Withheld Judgments	1,664

Withheld judgments result in charges being dismissed or the judgment of guilt being vacated upon successful completion of 1410, 710, or TASC probation.

Dollar Value From 2011 to 2013	
Current Cost	\$6,861,586
Proposed Cost	\$1,214,501
Victimization Benefits	-\$20,408
<b>Total Benefits</b>	<b>\$5,626,677</b>

Sentences		Number of Offenders	Average Sentence (days)	Average Sentence Imposed (years)	Average Sentence Served (years)
			A	A / 365.25	L
	Pretrial Detention	3,744	4.9	0.01	0.01
	Probation	650	565	1.55	1.55
	Special Probation	1,664	230	0.63	0.63
	Misdemeanor Jail Term	1,263	38	0.10	0.10
	IDOC Prison	167		1.31	0.41
	Percent Over 21:		82%		

Note: Special probation refers to supervision with special conditions, such as 1410, 710, or TASC probation. Pretrial detention is calculated to include all offenders with probation or a prison sentence.

Current Costs		Cost	Length of Stay (Years)	Number of Offenders	Current Cost for Each Offender	Total Cost of Current System
		C	L	N	C x L	C x L x N
	Pretrial Detention	\$15,256	0.01	3,744	\$203	\$761,526
	Probation	\$1,800	1.55	650	\$2,784	\$1,809,856
	Special Probation	\$1,800	0.63	1,664	\$1,133	\$1,886,094
	Misdemeanor Jail Term	\$15,256	0.10	1,263	\$1,587	\$2,004,645
	IDOC Prison	\$5,834	0.41	167	\$2,392	\$399,465
	IDOC Supervision	\$1,834	-	-	\$0	\$0
	<b>Total</b>				<b>\$8,100</b>	<b>\$6,861,586</b>

Note: SPAC uses the average cost of supervising all risk levels of offenders from AOIC's 2011 calculations.

Effect of Legislative Proposal	Area Affected	Cost	Length of Stay Proposed (Years)	Number of Offenders	Cost of Legislative Proposal Per Offender	Total Cost of Legislative Proposal
		C	L'	N	C x L'	C x L' x N
	Pretrial Detention	\$15,256	0.01	663	\$203	\$134,790
	Probation	\$1,800	1.55	115	\$2,784	\$320,345
	Special Probation	\$1,800	0.63	295	\$1,133	\$333,839
	Misdemeanor Jail Term	\$15,256	0.10	224	\$1,587	\$354,822
	IDOC Prison	\$5,834	0.41	30	\$2,392	\$70,705
	Over 21	\$0	0	3,081	\$0	\$0
	<b>Total</b>					<b>\$1,214,501</b>

Note: Values shown in the table are rounded. Calculations use the full value. Using the rounded value provides a slightly different number.

Incapacitation Benefits	Length of Stay (Years)	Length of Stay Proposed (Years)	Difference in Years	One Year Victimization Costs per Offender	Net Present Value of Victimization Costs under Proposal (3% discount rate)	Net Present Value of Changes in Length of Stay	Number of Offenders	Victimization Benefits	
	L	L'	L' - L = T	V1	V1/[(1+0.03)^T] = V1'	NPV = V1' - V1	N	NPV x N	
	0.73	0.41	0.32	\$17,133	\$16,971	-\$163	30	-\$4,813	
	<b>Total</b>								<b>-\$4,813</b>

Recidivism Benefits	Age Groups for Offenders	Percent of Offenders in Each Age Group	Number Offenders	Recidivism Rate Change per Year Older	Difference in Years	Predicted Recidivism Rate Change	Ratio of Conviction Rate to Recidivism Rate	Three Year Victimization Costs per Offender	Victimization Benefits
		P	N x P = N'	K	L' - L = D	K x D = E	(Convictions : Recidivism) = Z	V3	N' x E x Z x V3
	18 to 27	39.5%	12	-2.1%	-0.73	1.5%	1.65	-\$49,103	-\$14,562.54
	28 to 36	36.4%	11	0.3%	-0.73	-0.2%	1.65	-\$49,103	\$1,917.09
	37 to 50	24.0%	7	-0.7%	-0.73	0.5%	1.65	-\$49,103	-\$2,949.37
	<b>Total</b>	<b>100%</b>	<b>30</b>						<b>-\$15,595</b>

The victim impacts for this offense are calculated as if the offenders were released early. Some research suggests that even short stays in prison may increase criminality, leading to more victimizations solely because of the incarceration. SB 753 would prevent these trips and, had the bill been in effect over these years, offenders would not have had felony convictions that reduce employment opportunities. SPAC included its victimization impacts as if prison has no criminogenic (crime-inducing) effects to estimate a plausible worst-case scenario. If the criminogenic effect of prison exists, the victim impacts may be smaller than predicted.



Costs for Section 8 of the Cannabis Control Act, possession of cannabis plants, were not calculated because there were too few convictions over three years. From 2011 through 2013, 72 arrests occurred and 10 individuals were convicted under these subsections. Therefore, exclusion of these costs are unlikely to create significant costs or benefits.