

1 STATE OF OKLAHOMA

2 1st Session of the 52nd Legislature (2009)

3 COMMITTEE SUBSTITUTE

4 FOR ENGROSSED

5 SENATE BILL NO. 481

By: Lamb, Rice, Johnson
(Constance), Marlatt and
Crutchfield of the Senate

6 and

7 Nelson and Sullivan of the
8 House

9
10 COMMITTEE SUBSTITUTE

11 (revenue and taxation - modifying tax credit -

12 income tax exemption - codification - effective

13 date -

14 emergency)

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17 SECTION 1. AMENDATORY 47 O.S. 2001, Section 1132.3, as
18 last amended by Section 1, Chapter 374, O.S.L. 2003 (47 O.S. Supp.
19 2008, Section 1132.3), is amended to read as follows:

20 Section 1132.3 A. There shall be a credit allowed with respect
21 to the fee for registration of a vehicle which is a replacement for
22 a vehicle which was destroyed by a tornado on May 3, 1999, and which
23 was registered pursuant to the provisions of Section 1132 of this
24 title on such date. The credit shall be a prorated amount based on

1 the fee paid for the registration of the destroyed vehicle for the
2 period of registration remaining as of May 3, 1999, and shall be
3 applied to the registration fee for the replacement vehicle pursuant
4 to the provisions of Section 1132 of this title. In no event will
5 the credit be refunded.

6 B. There shall be a credit allowed with respect to the fee for
7 registration of a vehicle which is a replacement for a vehicle which
8 was destroyed by a tornado on October 9, 2001, and which was
9 registered pursuant to the provisions of Section 1132 of this title
10 on such date. The credit shall be a prorated amount based on the
11 fee paid for the registration of the destroyed vehicle for the
12 period of registration remaining as of October 9, 2001, and shall be
13 applied to the registration fee for the replacement vehicle pursuant
14 to the provisions of Section 1132 of this title. In no event will
15 the credit be refunded.

16 C. There shall be a credit allowed with respect to the fee for
17 registration of a vehicle which is a replacement for a vehicle which
18 was destroyed by a tornado on May 8 or 9, 2003, and which was
19 registered pursuant to the provisions of Section 1132 of this title
20 on such date. The credit shall be a prorated amount based on the
21 fee paid for the registration of the destroyed vehicle for the
22 period of registration remaining as of May 8 or 9, 2003, and shall
23 be applied to the registration fee for the replacement vehicle
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1 pursuant to the provisions of Section 1132 of this title. In no
2 event will the credit be refunded.

3 D. There shall be a credit allowed with respect to the fee for
4 registration of a vehicle which is a replacement for a vehicle which
5 was destroyed by a tornado on February 10, 2009, and which was
6 registered pursuant to the provisions of Section 1132 of this title
7 on such date. The credit shall be a prorated amount based on the
8 fee paid for the registration of the destroyed vehicle for the
9 period of registration remaining as of February 10, 2009, and shall
10 be applied to the registration fee for the replacement vehicle
11 pursuant to the provisions of Section 1132 of this title. In no
12 event will the credit be refunded.

13 SECTION 2. AMENDATORY 68 O.S. 2001, Section 1362, as
14 last amended by Section 69, Chapter 5, O.S.L. 2004 (68 O.S. Supp.
15 2008, Section 1362), is amended to read as follows:

16 Section 1362. A. Except as otherwise provided by Section 1361
17 of this title, the tax levied pursuant to the provisions of the
18 Oklahoma Sales Tax Code, Section 1350 et seq. of this title, shall
19 be remitted or paid to the Oklahoma Tax Commission by the vendor of
20 tangible personal property, services, privileges, admissions, dues,
21 fees, or any other item subject to the tax levied pursuant to the
22 provisions of the Oklahoma Sales Tax Code.

23 B. The amount of tax to be collected by the vendor or to be
24 remitted by the holder of a direct payment permit on each sale shall

1 be the applicable percentage of the gross receipts or gross proceeds
2 thereof as provided by Section 1354 of this title. The applicable
3 percentage shall equal the combination of the state and any
4 applicable municipal and county sales tax rates. In computing the
5 tax to be collected or remitted as the result of any transaction,
6 the tax amount must be carried to the third decimal place when the
7 tax amount is expressed in dollars. The tax must be rounded to a
8 whole cent using a method that rounds up to the next cent whenever
9 the third decimal place is greater than four. The vendor or direct
10 payment permit holder may elect to compute the tax due on
11 transactions on an item or invoice basis.

12 C. For the convenience of the vendor or direct payment permit
13 holder, the Tax Commission is hereby authorized to establish and
14 revise, when necessary, bracket system guidelines to be followed in
15 collecting the tax levied pursuant to the provisions of the Oklahoma
16 Sales Tax Code, any municipal sales tax, or county sales tax.

17 The use of bracket system guidelines does not relieve the vendor
18 or direct payment permit holder from the duty and liability to remit
19 to the Tax Commission, an amount equal to the applicable percentage
20 of the gross receipts or gross proceeds derived from all sales
21 during the taxable period as provided by Section 1354 of this title.

22 D. Except as otherwise provided by Section 1361 of this title,
23 each person required pursuant to the provisions of the Oklahoma
24 Sales Tax Code to make a sales tax report shall include in the gross

1 proceeds derived from sales to consumers or users, the sales value
2 of all tangible personal property which has been purchased for
3 resale, manufacturing, or further processing, and withdrawn from
4 stock in trade for use or consumption during the taxable period
5 covered by such report, and shall pay the tax on the sales value of
6 this tangible personal property withdrawn from stock in trade for
7 consumption or use; provided, such tax shall not be due on such
8 tangible personal property which has been donated for the purpose of
9 assisting persons affected by the tornadoes occurring May 3, 1999,
10 ~~or~~ May 8 or 9, 2003, or February 10, 2009.

11 E. All persons, either within or without the state, selling
12 merchandise or other tangible personal property in this state
13 through peddlers, solicitors, or other salespersons who do not have
14 established places of business in this state, shall remit or pay the
15 tax levied pursuant to the provisions of the Oklahoma Sales Tax Code
16 and shall be required to file reports and pay the taxes due on all
17 sales made to consumers or users by themselves or by their peddlers,
18 solicitors, or other salespersons.

19 F. All persons defined as Group Five vendors remitting sales
20 tax based upon use of motor fuel or diesel fuel as a sale shall
21 include in a monthly sales tax report the number of gallons of fuel
22 so used and the sales price of the motor fuel or diesel fuel. The
23 amount of tax to be remitted by the Group Five vendor shall be the
24 applicable percentage as provided by Section 1354 of this title, of

1 the sales price of the fuel used during the applicable reporting
2 period.

3 SECTION 3. AMENDATORY 68 O.S. 2001, Section 1367.1, as
4 last amended by Section 73, Chapter 5, O.S.L. 2004 (68 O.S. Supp.
5 2008, Section 1367.1), is amended to read as follows:

6 Section 1367.1 A. For the purpose of compensating the seller
7 or vendor in keeping sales tax records, filing reports and remitting
8 the tax when due, a seller or vendor shall be allowed a deduction as
9 follows:

10 1. For sellers or vendors participating in the Oklahoma Tax
11 Commission's electronic funds transfer and electronic data
12 interchange program, two and one-fourth percent (2 1/4%) of the tax
13 due under the applicable provisions of this title; and

14 2. For all other sellers or vendors, one and one-fourth percent
15 (1 1/4%) of the tax due under the applicable provisions of this
16 title. The Tax Commission is authorized to allow a vendor to deduct
17 two and one-fourth percent (2 1/4%) if the Tax Commission determines
18 that the vendor is unable to participate in the Tax Commission's
19 electronic funds transfer and electronic data interchange program.

20 Such deduction shall not be allowed with respect to a direct
21 payment permit.

22 B. No deductions from tax shall be allowed if any such report
23 or payment of tax is delinquent; provided, the deduction shall be
24 allowed if the Oklahoma Tax Commission determines that the reason

1 that such report or payment of tax was delinquent was due to the
2 tornadoes occurring May 3, 1999, ~~or~~ May 8 or 9, 2003, or February
3 10, 2009.

4 C. Notwithstanding the formula provided by subsection A of this
5 section, the deduction provided by this section shall be limited to
6 a maximum of Three Thousand Three Hundred Dollars (\$3,300.00) per
7 month per sales tax permit. No such sales tax permit holder may
8 change sales tax permit status in order to avoid the provisions of
9 this subsection.

10 D. Notwithstanding any other provision of law, an amount equal
11 to the excess of the amount calculated by the formula provided by
12 subsection A of this section over the Three-Thousand-Three-Hundred-
13 Dollar limit provided by subsection C of this section shall be
14 retained by the state as an administrative expense and deposited to
15 the General Revenue Fund.

16 SECTION 4. AMENDATORY 68 O.S. 2001, Section 2103.1, as
17 last amended by Section 4, Chapter 374, O.S.L. 2003 (68 O.S. Supp.
18 2008, Section 2103.1), is amended to read as follows:

19 Section 2103.1 There shall be a credit allowed with respect to
20 the excise tax paid for a vehicle which is:

21 1. A replacement for a vehicle which was destroyed by a tornado
22 on May 3, 1999, and upon which excise tax had been paid pursuant to
23 the provisions of Section 2103 of this title on or after May 3, 1998;

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1 2. A replacement for a vehicle which was destroyed by a tornado
2 on October 9, 2001, and upon which excise tax had been paid pursuant
3 to the provisions of Section 2103 of this title on or after October
4 9, 2000; ~~or~~

5 3. A replacement for a vehicle which was destroyed by a tornado
6 on May 8 or 9, 2003, and upon which excise tax had been paid pursuant
7 to the provisions of Section 2103 of this title on or after May 8 or
8 9, 2002; or

9 4. A replacement for a vehicle which was destroyed by a tornado
10 on February 10, 2009, and upon which excise tax had been paid
11 pursuant to the provisions of Section 2103 of this title on or after
12 February 10, 2008.

13 The credit shall be in the amount of the excise tax which was
14 paid for the destroyed vehicle and shall be applied to the excise tax
15 due on the replacement vehicle. In no event shall the credit be
16 refunded.

17 SECTION 5. AMENDATORY 68 O.S. 2001, Section 2357.29, as
18 last amended by Section 5, Chapter 374, O.S.L. 2003 (68 O.S. Supp.
19 2008, Section 2357.29), is amended to read as follows:

20 Section 2357.29 A. For tax years beginning after December 31,
21 1999, there shall be allowed a credit against the tax imposed by
22 Section 2355 of this title for owners of residential real property
23 whose primary residence was damaged or destroyed in the May 3, 1999,
24 tornado. For tax years beginning after December 31, 2001, there

1 shall be allowed a credit against the tax imposed by Section 2355 of
2 this title for owners of residential real property whose primary
3 residence was damaged or destroyed in the October 9, 2001, tornado.
4 For tax years beginning after December 31, 2003, there shall be
5 allowed a credit against the tax imposed by Section 2355 of this
6 title for owners of residential real property whose primary
7 residence was damaged or destroyed in the May 8 or 9, 2003, tornado.
8 For tax years beginning after December 31, 2009, there shall be
9 allowed a credit against the tax imposed by Section 2355 of this
10 title for owners of residential real property whose primary
11 residence was damaged or destroyed in the February 10, 2009,
12 tornado. The amount of the credit shall be the difference between
13 the ad valorem property tax paid on such property and improvements
14 in the year prior to the tornado damage or destruction and the
15 amount of ad valorem property tax paid on the property and
16 improvements the first year after the improvement is completely or
17 fully repaired or rebuilt. For purposes of this credit, the amount
18 of ad valorem property tax paid the first year after the improvement
19 is repaired or rebuilt shall be based on the same or similar square
20 footage as the improvement which was damaged or destroyed.

21 B. The credit shall be a refundable credit. Eligible taxpayers
22 shall be entitled to claim this credit for five (5) consecutive
23 years. After the first year the credit is claimed, the amount of the
24 credit shall be eighty percent (80%) of the previous year's credit.

1 If the taxpayer has no income tax liability, or if the credit exceeds
2 the amount of the income tax liability of the taxpayer, then the
3 credit, or balance thereof, shall be paid out in the same manner and
4 out of the same fund as refunds of income taxes are paid and so much
5 of the fund as is necessary for such purposes is hereby appropriated.

6 C. In order to qualify for this credit:

7 1. The property shall have been damaged or destroyed by a
8 tornado or similar cyclonic winds on May 3, 1999, October 9, 2001,
9 ~~or~~ May 8 or 9, 2003, or February 10, 2009;

10 2. The property shall be within an area which has been declared
11 a federal disaster area;

12 3. The property shall be the primary residence of the owner
13 both prior to and after the tornado;

14 4. The owner shall have been granted a homestead exemption or
15 be eligible to claim a homestead exemption both prior to and after
16 the tornado;

17 5. The primary residence shall be repaired or rebuilt on the
18 same property as it existed prior to the tornado; and

19 6. The primary residence shall be repaired or rebuilt and used
20 as the primary residence no later than December 31, 2001, with
21 respect to the May 3, 1999, tornado, no later than December 31,
22 2003, with respect to the October 9, 2001, tornado, ~~or~~ no later than
23 December 31, 2005, with respect to the May 8 or 9, 2003, tornado or

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1 no later than December 31, 2011, with respect to the February 10,
2 2009, tornado.

3 D. The credit shall not be allowed if the property is
4 transferred or title is changed or conveyed as defined in Section
5 2802.1 of this title. Any credit claimed and allowed prior to the
6 transfer of the property or the change or conveyance of title shall
7 not be affected.

8 E. The Oklahoma Tax Commission shall promulgate any necessary
9 rules and develop any necessary forms to implement the provisions of
10 this section.

11 SECTION 6. AMENDATORY Section 1, Chapter 439, O.S.L.
12 2005, as amended by Section 16, Chapter 272, O.S.L. 2006 (68 O.S.
13 Supp. 2008, Section 2357.46), is amended to read as follows:

14 Section 2357.46 A. For tax years beginning after December 31,
15 2005, and ending before January 1, 2010, there shall be allowed a
16 credit against the tax imposed by Section 2355 of ~~Title 68 of~~
17 ~~Oklahoma Statutes~~ this title for eligible expenditures incurred by a
18 contractor in the construction of energy efficient residential
19 property of two thousand (2,000) square feet or less. For tax years
20 beginning on or after January 1, 2010, there shall be allowed a
21 credit against the tax imposed by Section 2355 of this title for
22 eligible expenditures incurred by a contractor in the construction
23 of energy efficient residential property which is of any size. The
24 amount of the credit shall be based upon the following:

1 1. For any eligible energy efficient residential property
2 constructed and certified as forty percent (40%) or more above the
3 International Energy Conservation Code 2003 and any supplement in
4 effect at the time of completion, the amount of the credit shall be
5 equal to the eligible expenses, not to exceed Four Thousand Dollars
6 (\$4,000.00) for the taxpayer who is the contractor; and

7 2. For any eligible energy efficient residential property
8 constructed and certified as between twenty percent (20%) and
9 thirty-nine percent (39%) above the International Energy
10 Conservation Code 2003 and any supplement in effect at the time of
11 completion, the credit shall be equal to the eligible expenditures,
12 not to exceed Two Thousand Dollars (\$2,000.00) for the taxpayer who
13 is the contractor.

14 B. As used in this section:

15 1. "Eligible expenditure" means any:

- 16 a. energy efficient heating or cooling system,
- 17 b. insulation material or system which is specifically
18 and primarily designed to reduce the heat gain or loss
19 of a residential property when installed in or on such
20 property,
- 21 c. exterior windows, including skylights,
- 22 d. exterior doors, and
- 23 e. any metal roof installed on a residential property,
24 but only if such roof has appropriate pigmented

1 coatings which are specifically and primarily designed
2 to reduce the heat gain of such dwelling unit and
3 which meet Energy Star program requirements;

4 2. "Contractor" means the taxpayer who constructed the
5 residential property or manufactured home, or if more than one
6 taxpayer qualifies as the contractor, the primary contractor; and

7 3. "Eligible energy efficient residential property" means a
8 newly constructed residential property or manufactured home property
9 which is located in the State of Oklahoma and substantially complete
10 after December 31, 2005, and which is two thousand (2,000) square
11 feet or less for credits claimed for tax years ending before January
12 1, 2010, and which is of any size for credits claimed for tax years
13 beginning on and after January 1, 2010:

14 a. for the credit provided pursuant to paragraph 1 of
15 subsection A of this section, which is certified by an
16 accredited Residential Energy Services Network
17 Provider using the Home Energy Rating System to have:

18 (1) a level of annual heating and cooling energy
19 consumption which is at least forty percent (40%)
20 below the annual level of heating and cooling
21 energy consumption of a comparable residential
22 property constructed in accordance with the
23 standards of Chapter 4 of the 2003 International
24

1 Energy Conservation Code, as such code is in
2 effect on the effective date of this act,

3 (2) heating and cooling equipment efficiencies which
4 correspond to the minimum allowed under the
5 regulations established by the Department of
6 Energy pursuant to the National Appliance Energy
7 Conservation Act of 1987 and in effect at the
8 time of construction of the property, and

9 (3) building envelope component improvements which
10 account for at least one-fifth of the reduced
11 annual heating and cooling energy consumption
12 levels,

13 b. for the credit provided pursuant to paragraph 2 of
14 subsection A of this section, which is certified by an
15 accredited Residential Energy Services Network
16 Provider using the Home Energy Rating System to have:

17 (1) a level of annual heating and cooling energy
18 consumption which is between twenty percent (20%)
19 and thirty-nine percent (39%) below the annual
20 level of heating and cooling energy consumption
21 of a comparable residential property constructed
22 in accordance with the standards of Chapter 4 of
23 the 2003 International Energy Conservation Code,

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1 as such code is in effect on the effective date
2 of this act,

3 (2) heating and cooling equipment efficiencies which
4 correspond to the minimum allowed under the
5 regulations established by the Department of
6 Energy pursuant to the National Appliance Energy
7 Conservation Act of 1987 and in effect at the
8 time of construction of the property, and

9 (3) building envelope component improvements which
10 account for at least one-third of the reduced
11 annual heating and cooling energy consumption
12 levels.

13 C. The credit provided for in subsection A of this section may
14 only be claimed once for the contractor of any eligible residential
15 energy efficient property during the taxable year when the property
16 is substantially complete.

17 D. If the credit allowed pursuant to this section exceeds the
18 amount of income taxes due or if there are no state income taxes due
19 on the income of the taxpayer, the amount of credit allowed but not
20 used in any taxable year may be carried forward as a credit against
21 subsequent income tax liability for a period not exceeding four (4)
22 years following the qualified expenditures.

1 E. For credits earned on or after the effective date of this
2 act, the credits authorized by this section shall be freely
3 transferable to subsequent transferees.

4 F. The Oklahoma Tax Commission shall promulgate rules necessary
5 to implement this act.

6 SECTION 7. NEW LAW A new section of law to be codified
7 in the Oklahoma Statutes as Section 2358.1A of Title 68, unless
8 there is created a duplication in numbering, reads as follows:

9 A. Any payment made by the United States Department of Defense
10 as a result of the death of a member of the Armed Forces of the
11 United States who has been killed in action in a United States
12 Department of Defense designated combat zone shall be exempt from
13 Oklahoma income tax during the taxable year in which the individual
14 is declared deceased by the Armed Forces.

15 B. In any case where income tax has been paid upon any income
16 exempt pursuant to subsection A of this section the tax monies shall
17 be refunded to the person or personal representative of the person.
18 The refund shall be made by the Oklahoma Tax Commission out of the
19 Oklahoma Income Tax Adjustment Fund, and so much of such fund as is
20 necessary for such purpose is hereby appropriated. The provisions
21 of this section shall be liberally construed to accomplish its
22 purpose and the statute of limitations with respect to refunds of
23 income taxes shall not apply to taxpayers covered by this section.

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1 SECTION 8. AMENDATORY 68 O.S. 2001, Section 2888, as
2 last amended by Section 6, Chapter 374, O.S.L. 2003 (68 O.S. Supp.
3 2008, Section 2888), is amended to read as follows:

4 Section 2888. A. 1. The term "homestead", as used in the
5 provisions of the Ad Valorem Tax Code governing homestead
6 exemptions, shall mean and include the actual residence of a natural
7 person who is a citizen of the State of Oklahoma, provided the
8 record actual ownership of such residence be vested in such natural
9 person residing and domiciled thereon. Any single person of legal
10 age, married couple and their minor child or children, or the minor
11 child or children of a deceased person, whether residing together or
12 separated, or surviving spouse shall be allowed under Section 2801
13 et seq. of this title only one homestead exemption in this state.
14 No person or the family of such person shall be required to be
15 domiciled thereon if such person is in the armed service of the
16 United States in time of war or during a state of national emergency
17 as declared by the Congress or the President of the United States,
18 and such person shall not be required to be domiciled thereon in
19 order to assert or claim the exemption provided in Section 2889 of
20 this title, and such exemption may be claimed by any agent of, or
21 member of the family of, such person. The surviving spouse and/or
22 minor children of a deceased person shall be considered record
23 owners of the homestead where the title of record in the office of
24 the county clerk on January 1 is in the name of the deceased, but in

1 all other cases the deed or other evidence of ownership must be of
2 record in the office of the county clerk on January 1 in order for
3 any person to be qualified as the record owner. However, a natural
4 person actually owning, residing and domiciled in the residence on
5 January 1 shall be deemed to be the record owner of the residence on
6 January 1, within the meaning of this section, if the deed or other
7 evidence of ownership of such person, executed on or before January
8 1, be of record in the office of the county clerk on or before
9 February 1 immediately following. Despite any provision to the
10 contrary in this section, if a parent or parents residing and
11 domiciled in the residence own the residence jointly with one or
12 more of their children, whether residing together or separated, and
13 where the record joint ownership of the property is recorded in the
14 office of the county clerk in accordance with the provisions of this
15 section, the parent or parents residing and domiciled in the
16 residence shall be entitled to the entire homestead exemption. A
17 rural homestead shall not include more than one hundred sixty (160)
18 acres of land and the improvements thereon. An urban homestead
19 shall not include any land except the lot or lots, or the unplatted
20 tract, upon which are located the dwelling, garage, barn and/or
21 other outbuildings necessary or convenient for family use.

22 2. Despite any provision to the contrary in this section, the
23 person actually owning, residing and domiciled in the residence on
24 May 15, 2000, shall be deemed to be the record owner of the residence

1 on May 15, 2000, within the meaning of this section, if the deed or
2 other evidence of ownership of such person, executed on or before May
3 15, 2000, be of record in the office of the county clerk on or before
4 such date. However, the provisions of this paragraph shall only
5 apply to any person who is eligible to claim the income tax credit
6 pursuant to Section 2357.29 of this title with respect to the May 3,
7 1999, tornado, or to any person whose primary residence was damaged
8 or destroyed in the May 3, 1999, tornado and who purchased or built a
9 new primary residence at a location within this state other than the
10 location of the damaged or destroyed residence.

11 3. Despite any provision to the contrary in this section, the
12 person actually owning, residing and domiciled in the residence on
13 May 15, 2004, shall be deemed to be the record owner of the residence
14 on May 15, 2004, within the meaning of this section, if the deed or
15 other evidence of ownership of such person, executed on or before May
16 15, 2004, be of record in the office of the county clerk on or before
17 such date. However, the provisions of this paragraph shall only
18 apply to any person who is eligible to claim the income tax credit
19 pursuant to Section 2357.29 of this title with respect to the May 8
20 or 9, 2003, tornado or to any person whose primary residence was
21 damaged or destroyed in the May 8 or 9, 2003, tornado and who
22 purchased or built a new primary residence at a location within this
23 state other than the location of the damaged or destroyed residence.

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1 4. Despite any provision to the contrary in this section, the
2 person actually owning, residing and domiciled in the residence on
3 May 15, 2010, shall be deemed to be the record owner of the residence
4 on May 15, 2010, within the meaning of this section, if the deed or
5 other evidence of ownership of such person, executed on or before May
6 15, 2010, be of record in the office of the county clerk on or before
7 such date. However, the provisions of this paragraph shall only
8 apply to any person who is eligible to claim the income tax credit
9 pursuant to Section 2357.29 of this title with respect to the
10 February 10, 2009, tornado or to any person whose primary residence
11 was damaged or destroyed in the February 10, 2009, tornado and who
12 purchased or built a new primary residence at a location within this
13 state other than the location of the damaged or destroyed residence.

14 B. The term "rural homestead" as used herein shall mean and
15 include any homestead located outside a city or town or outside any
16 platted subdivision or addition.

17 C. The term "urban homestead" as used herein shall mean and
18 include any homestead located within any city or town whether
19 incorporated or unincorporated, or located within a platted
20 subdivision or addition, whether such subdivision or addition be a
21 part of a city or town. In no case shall an urban homestead exceed
22 in area one (1) acre.

23 SECTION 9. Section 6 of this act shall become effective January
24 1, 2010.

1 SECTION 10. It being immediately necessary for the preservation
2 of the public peace, health and safety, an emergency is hereby
3 declared to exist, by reason whereof this act shall take effect and
4 be in full force from and after its passage and approval.

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