

SECOND REGULAR SESSION

HOUSE BILL NO. 1479

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES CUNNINGHAM (86), HOSKINS, HUBBARD, BEARDEN,
DEMPSEY, ICET, HUNTER, PHILLIPS, MUSCHANY, COOPER (158),
LEMBKE AND EMERY (Co-sponsors).

Read 1st time January 23, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3510L.02I

AN ACT

To repeal section 163.036 as enacted by conference committee substitute for house committee substitute for senate substitute for senate committee substitute for senate bill no. 287, ninety-third general assembly, first regular session and to enact in lieu thereof nine new sections relating to educational tax credits, with an emergency clause.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 163.036 as enacted by conference committee substitute for house
2 committee substitute for senate substitute for senate committee substitute for senate bill no. 287,
3 ninety-third general assembly, first regular session is repealed and nine new sections enacted in
4 lieu thereof, to be known as sections 135.611, 135.612, 135.614, 135.616, 135.618, 135.620,
5 135.622, 135.624, and 163.036, to read as follows:

2 **135.611. Sections 135.611 to 135.624 shall be known and may be cited as the**
3 **"Angell Scholarship Program".**

2 **135.612. As used in sections 135.611 to 135.624, the following terms mean:**

2 **(1) "Administrator", the administrator of the oversight organization;**

3 **(2) "Director", the director of the department of economic development or a**
4 **designated oversight organization;**

5 **(3) "Educational assistance organization", a charitable organization registered in**
6 **this state that is exempt from federal taxation under the Internal Revenue Code, as**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

7 amended, is certified by the director, and that allocates all of its annual revenue with the
8 exception of marketing and administrative expenses in subdivision (5) of section 135.616
9 derived from contributions for which a credit is claimed under this section for educational
10 assistance and which does not provide scholarships to students of only one particular
11 school;

12 (4) "Income eligible student", any elementary or secondary school-aged student
13 whose parents' or guardians' income is no more than one hundred eighty-five percent of
14 the level that would make the student eligible for a free or reduced price school lunch
15 under the National School Lunch Act, 42 U.S.C. 1751 et seq., and resides in a metropolitan
16 district or an urban school district containing the greater part of the population of any
17 home rule city with more than four hundred thousand inhabitants and located in more
18 than one county or any district which is designated as unaccredited or provisionally
19 accredited under the Missouri school improvement program or successor program, or a
20 student of school age who resides in such a district but who is not currently attending any
21 school and who does not hold a high school diploma or a GED, and, in any district,
22 children age three or older with disabilities regardless of the parent's income if the disabled
23 child's parents or guardians reside in Missouri and have unreimbursed medical expenses
24 in excess of seven and one-half percent of federal adjusted gross income or in any district,
25 when identified by the principal and approved by the superintendent, any public school
26 student who has been suspended at least two times for a total of at least twelve days or who
27 has been expelled, any public school student scoring at the two lowest levels of proficiency
28 on the statewide assessments administered under section 160.518, RSMo, or any public
29 school student who has a GPA of one point nine or lower on a four-point scale;

30 (5) "Oversight organization", a charitable organization registered in this state that
31 is exempt from federal taxation under the Internal Revenue Code, as amended, designated
32 by the director to certify educational assistance organizations, approve applications for the
33 tax credit allowed by this section, and coordinate with the director in administering the tax
34 credit allowed by sections 135.611 to 135.624;

35 (6) "Qualified school", any elementary or secondary school which a child may
36 attend to satisfy the requirements of section 167.031, RSMo, which does not discriminate
37 on the basis of race, color, or national origin, and which complies with the requirements
38 of sections 135.611 to 135.624;

39 (7) "Qualified student", an income eligible student who during the previous school
40 year was enrolled in a state-funded public school in Missouri or who had received a
41 scholarship as a qualified student and is not enrolled in the student's resident state-funded
42 public school in the year in which the educational assistance organization is providing a

43 scholarship to that student. The term qualified student shall include all income eligible
44 kindergarten and first-grade students, and all income eligible school-aged students moving
45 from outside the state;

46 (8) "Qualifying contribution", a donation of cash, stock, bonds, or other
47 marketable securities for purposes of claiming a tax credit under this section;

48 (9) "State tax liability", any liability incurred by a taxpayer under chapters 143,
49 147, and 153, RSMo, excluding withholding taxes under sections 143.191 to 143.265, RSMo,
50 and related provisions;

51 (10) "Taxpayer", an individual subject to the state income tax imposed in chapter
52 143, RSMo, an individual, a firm, a partner in a firm, corporation, or a shareholder in an
53 S corporation doing business in this state and subject to the state income tax imposed by
54 chapter 143, RSMo, or a corporation subject to the annual corporation franchise tax
55 imposed by chapter 147, RSMo, or an express company which pays an annual tax on its
56 gross receipts in this state under chapter 153, RSMo.

135.614. 1. For all tax years beginning on or after January 1, 2006, any taxpayer
2 who makes contributions to an educational assistance organization may claim a credit
3 against the tax otherwise due under chapter 143, RSMo, other than taxes withheld under
4 sections 143.191 to 143.265, RSMo, and chapters 147 and 153, RSMo, in an amount equal
5 to eighty-five percent of the amount the taxpayer contributed during the tax year for which
6 the credit is claimed; except that, no taxpayer shall claim a credit under sections 135.611
7 to 135.624 for any contribution made by the taxpayer, or an agent of the taxpayer, on
8 behalf of the taxpayer's dependent, or in the case of a business taxpayer, on behalf of the
9 business's agent's dependent. Any amount of contribution subtracted from federal
10 adjusted gross income or federal taxable income shall be added back in the determination
11 of Missouri adjusted gross income or Missouri taxable income before the credit can be
12 claimed.

13 2. The amount of the tax credit claimed shall not exceed the amount of the
14 taxpayer's state tax liability for the tax year that the credit is claimed. The department of
15 economic development shall certify the tax credit amount to the taxpayer and to the
16 department of revenue. Any amount of credit that the taxpayer is prohibited by sections
17 135.611 to 135.624 from claiming in a tax year may be carried forward to any of the
18 taxpayer's four subsequent taxable years. The tax credit authorized in sections 135.611 to
19 135.624 shall be limited to those claims related to actual tax liabilities that are excluded
20 from the definition of total state revenues in article X, section 17, Constitution of Missouri,
21 which require no appropriation by the general assembly from the state treasury, and which

22 serve the public purpose of providing educational opportunities for students under section
23 **135.616.**

24 **3. The cumulative amount of tax credits which may be allocated to all taxpayers**
25 **contributing to an educational assistance organization in any one fiscal year shall not**
26 **exceed forty million dollars, which amount shall annually be adjusted for inflation based**
27 **on the consumer price index. The director shall establish a procedure by which, from the**
28 **beginning of the fiscal year until some point in time later in the fiscal year to be determined**
29 **by the director, the cumulative amount of tax credits is apportioned among all nonprofit**
30 **educational assistance organizations. To the maximum extent possible, the director shall**
31 **establish the procedure described in this subsection in such a manner as to ensure that**
32 **taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits**
33 **available for the fiscal year. The director shall certify to the organizations the amount of**
34 **eligible tax credits that can be taken by the organizations.**

135.616. 1. The director shall classify an organization as an educational assistance
2 **organization if the organization qualifies as defined in this section and if the organization**
3 **meets the following conditions:**

4 **(1) At least eighty percent of all qualifying contributions it receives during any**
5 **given state fiscal year are allocated for the purpose of providing scholarships to any**
6 **qualified student who attends a qualified school, and the organization gives priority in**
7 **awarding scholarships to those students who demonstrate the greatest need for such**
8 **scholarships. These needs may include but are not limited to:**

9 **(a) Children of inmates;**

10 **(b) Children from single-parent homes;**

11 **(c) Any student who has been suspended at least two times for a total of at least**
12 **twelve days or who has been expelled;**

13 **(d) Any student scoring at the two lowest levels of proficiency on the statewide**
14 **assessments administered under section 160.518, RSMo;**

15 **(e) Any student with a grade point average of 2.5 or lower;**

16 **(f) Any child of school age in foster care;**

17 **(g) Any child with a disability or any child assigned to a priority school or low**
18 **performing district as described in subdivision (4) of section 135.612. It shall be the**
19 **responsibility of the school district to notify the parents or guardians of any student who**
20 **has been suspended at least two times for a total of at least twelve days or who has been**
21 **expelled; any student scoring at the two lowest levels of proficiency on the statewide**
22 **assessments administered under section 160.518, RSMo; and any student with a grade**
23 **point average of 2.5 or lower, that the student may be eligible for a scholarship. If a child**

24 transfers out of a qualified school into another qualified school, the remaining scholarship
25 moneys shall be transferred with the student to be distributed to the new school, on a
26 prorated basis. The remaining scholarship moneys shall revert back to the scholarship
27 organization if a student transfers out of a qualified school into the student's resident
28 public school. Scholarship moneys may be used to cover applicable tuition, transportation,
29 textbooks, supplies, and other related educational or extracurricular expenses. Any
30 qualifying contributions not required to be allocated in accordance with this subdivision
31 may be used to provide scholarships for income eligible students who attend qualified
32 schools or may be used for the purposes set forth in subdivision (3) of this subsection;

33 (2) The organization does not provide scholarships to qualified students that exceed
34 an average of four thousand dollars, which amount shall annually be adjusted for inflation
35 based on the Consumer Price Index rounded to the nearest fifty dollar increment, except
36 that the educational assistance organization may award scholarships to children with
37 disabilities who are age three or older and defined as an income-eligible student in any
38 amount that is substantially comparable to the amount that would have been paid for
39 comparable services for the education of such child, and except that scholarships may be
40 awarded in amounts in excess of the limitation up to six thousand five hundred dollars for
41 nondisabled students, which amount shall annually be adjusted for inflation based on the
42 Consumer Price Index, if the increased amount of any such scholarships is offset by a
43 reduction in the funding described in subdivision (3) of this subsection;

44 (3) An educational assistance organization may allocate up to twenty percent of any
45 qualifying contributions it receives during any given state fiscal year that are not required
46 to be allocated under subdivisions (1) and (2) of this subsection to directly assist any
47 income eligible student who attends such student's resident public school in defraying the
48 costs of private instructional assistance, including any related private educational supplies;
49 for offsetting fees for out-of-school educational programs; for apprenticeship programs;
50 for scholarship assistance for dropouts to pursue a GED or its equivalent; for grants for
51 public school academic or extracurricular programs, for income eligible or qualified
52 students to attend a qualified school, even in excess of the limitations in subdivision (2) of
53 this subsection, and for students participating in a voluntary desegregation transfer plan
54 to supplement the tuition payment supplied by the desegregation transfer plan;

55 (4) All interest accruing from contributions shall be used for educational assistance;

56 (5) All marketing and administrative expenses for the educational assistance
57 organization shall be no more than ten percent for the first one hundred thousand dollars;
58 eight percent for the next four hundred thousand dollars; six percent for the next five

59 **hundred thousand dollars; and three percent thereafter of the qualifying contributions it**
60 **raises; and**

61 **(6) No credits may be awarded until students have been identified as either income-**
62 **eligible or qualified students and potential vacancies identified, or until students have been**
63 **placed.**

64 **2. An educational assistance organization shall report annually to the director the**
65 **names of the participating qualified schools and scholarship recipients. Classification as**
66 **an educational assistance organization shall continue from year to year upon submission**
67 **of required information under sections 135.611 to 135.624, in the absence of credible**
68 **evidence of fraud or abuse. The director shall establish procedures to prevent the issuance**
69 **of duplicate scholarships.**

135.618. 1. The director shall establish a procedure by which a taxpayer can
2 **determine if an organization has been classified as an educational assistance organization,**
3 **and by which taxpayers can claim the tax credit under sections 135.611 to 135.624.**

4 **2. The director shall provide a consistent format for profiles of qualified schools,**
5 **to be posted on the department's web site, containing the following information:**

6 **(1) Link to the qualified school's web site, if applicable;**

7 **(2) Mission statement, years of operation, academic and extracurricular program,**
8 **and types of students served;**

9 **(3) Education, credentials, qualifications, and experience of teaching and**
10 **administrative staff;**

11 **(4) The most recent year's scores from an assessment administered under**
12 **subsection 3 of this section and the results of the most recent year's parental satisfaction**
13 **survey administered under this section; and**

14 **(5) Names of educational assistance organizations supplying scholarships to the**
15 **school.**

16 **3. The director shall ensure that the qualified schools, excluding home schools that**
17 **are required to meet the requirements of section 167.031, RSMo, and excluding public**
18 **schools outside the qualified students' district of residence meet the following**
19 **accountability requirements before receiving scholarship funds:**

20 **(1) Filing of a statement of intent to participate that includes the information listed**
21 **in subdivisions (1), (2), and (3) of subsection 2 of this section;**

22 **(2) For initial applicants, a listing of the information required under subsection 2**
23 **of this section, and for requalifying schools, annual reporting of the information required**
24 **under subsection 2 of this section. No public reporting of information required under**
25 **sections 135.611 to 135.624 shall be personally identifiable to an individual student;**

26 (3) Fiscal soundness as evidenced by three years in existence, a surety bond, or
27 letter of credit covering the amount of funds received on behalf of scholarship recipients
28 under sections 135.611 to 135.624 or accreditation;

29 (4) Accreditation by a regional or national accrediting agency or for a school that
30 is not currently accredited, provisional approval pending the achievement of accreditation
31 no later than the fourth school year of participation;

32 (5) Criminal background check for the owner or operator and all personnel with
33 direct student contact;

34 (6) Administration of the statewide assessments under section 160.518, RSMo, a
35 nationally recognized norm-referenced assessment, or an assessment of educational
36 functioning level for adult basic education that meets the guidelines for the national
37 reporting system for adult education and literacy, such as but not limited to, the test for
38 adult basic education, for all scholarship students except those whose individualized
39 education plan specifies such assessment would not be appropriate, provided that such
40 assessments or tests shall not be required to be given more frequently in a grade than the
41 statewide assessments are given;

42 (7) Annual administration of a parental satisfaction survey; and

43 (8) Evidence of the annual transmittal of the information required by subsection
44 2 of this section and this subsection to parents and evidence of its availability to applicants.

45 4. Notwithstanding the accountability requirements of subsection 3 of this section,
46 pupils who are home schooled under section 167.031, RSMo, may receive a scholarship
47 under sections 135.611 to 135.624 up to the amount of money spent on educational
48 expenses, excluding any payment to the pupil's parent or guardian for instructional
49 services.

50 5. The results of the assessments administered in subdivision (6) of subsection 3 of
51 this section shall be compiled annually by the director, and reported to the governor and
52 general assembly.

53 6. Qualified students shall initially select a school in any district that is neither
54 unaccredited nor provisionally credited and which is located adjacent to a district
55 described in subdivision (4) of section 136.612 or within twenty miles of a qualified
56 student's place of residence at the time of the student's application, if any such district has
57 opted to accept qualified students. Such districts shall follow the procedure in subsection
58 5 of section 135.624 to declare their intent to participate. Such district shall have the right
59 of first acceptance of the qualified student. If the district declines to accept the applicant,
60 the applicant may then select from any qualified school. The director shall establish
61 procedures to accomplish this right of first acceptance in a timely manner.

135.620. Qualified schools shall have on record a form signed by the parent or guardian of the scholarship recipients agreeing to the release of the following information to the director:

(1) The student's participation as a scholarship recipient under sections 135.611 to 135.624;

(2) Testing results under section 160.518, RSMo; and

(3) The parental satisfaction survey.

As a condition of participation, the parents, guardians, and scholarship recipients under sections 135.611 to 135.624 shall agree to abide by the code of conduct and any parental involvement requirements unless the qualifying school agrees to a waiver of any requirements.

135.622. The funding authorized in sections 135.611 to 135.624 shall be considered private, voluntary, nongovernmental funding. The providing of assistance by an educational assistance organization shall not be construed to be a public appropriation or the providing of public assistance to any school.

135.624. 1. The director may enter into a contract with an oversight organization located in the state of Missouri for the purpose of administering sections 135.611 to 135.624. An oversight organization shall be subject to an audit by the director. To qualify for designation, an oversight organization shall:

(1) Have the administrative capability to promote the success of the tax credit allowed by sections 135.611 to 135.624 by recruiting and coordinating activities with all interested educational assistance organizations in this state and certifying those educational assistance organizations that meet the certification criteria set forth in section 135.616;

(2) Demonstrate the ability to handle large volumes of and amounts of financial transactions, have not filed for bankruptcy and be able to resolve Internal Revenue Service compliance issues;

(3) Review the staff qualifications, evaluate fund-raising capabilities, and confirm tax-exempt status of the educational assistance organizations;

(4) Create a standardized application for use by nonprofit educational assistance organizations; and

(5) Produce an annual report for the general assembly.

2. The director shall encourage newly opened schools established to meet the needs of students receiving scholarships under sections 135.611 to 135.624 to locate such schools in provisionally accredited or unaccredited districts.

20 **3. The oversight organization or the department of economic development if an**
21 **oversight organization is not selected shall receive no more than two percent of the**
22 **qualifying contributions for marketing and administrative expenses or the costs incurred**
23 **in administering the program, whichever is less. The director shall establish procedures**
24 **to ensure the percentage of funds for administration of the program is directed to the**
25 **oversight organization or the department of economic development in a timely manner**
26 **with the necessary information to verify the correct amount has been transmitted. The**
27 **remaining funds shall be distributed to the educational assistance organizations for student**
28 **scholarships.**

29 **4. Sections 135.611 to 135.624 are subject to the provisions of section 1.140, RSMo.**
30 **The department of revenue and the department of economic development may promulgate**
31 **rules and regulations for the administration of sections 135.611 to 135.624. Any rule or**
32 **portion of a rule, as that term is defined in section 536.010, RSMo, that is created under**
33 **the authority delegated in sections 135.611 to 135.624 shall become effective only if it**
34 **complies with and is subject to all of the provisions of chapter 536, RSMo, and, if**
35 **applicable, section 536.028, RSMo. Sections 135.611 to 135.624 and chapter 536, RSMo,**
36 **are nonseverable and if any of the powers vested with the general assembly pursuant to**
37 **chapter 536, RSMo, to review, to delay the effective date, or to disapprove and annul a rule**
38 **are subsequently held unconstitutional, then the grant of rulemaking authority and any**
39 **rule proposed or adopted after August 28, 2006, shall be invalid and void.**

40 **5. Any school district that is not explicitly made eligible for the program through**
41 **the definitions in section 135.612 may opt to participate in the program authorized in**
42 **sections 135.611 to 135.624 upon the adoption of a resolution by a majority of the school**
43 **board members present and the submission of the resolution to the departments of**
44 **elementary and secondary education and economic development.**

45 **6. A qualified student whose eligibility for a scholarship is based upon residence**
46 **in a provisionally accredited or an unaccredited district shall continue to be eligible despite**
47 **subsequent changes in the residence district's accreditation status.**

48 **7. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

49 **(1) The provisions of the new program authorized under sections 135.611 to**
50 **135.624 shall automatically sunset six years after the effective date of these sections, unless**
51 **reauthorized by an act of the general assembly; and**

52 **(2) If such program is reauthorized, the program authorized under sections 135.611**
53 **to 135.624 shall automatically sunset twelve years after the effective date of the**
54 **reauthorization of these sections; and**

55 **(3) Sections 135.611 to 135.624 shall terminate on September first of the calendar**
56 **year immediately following the calendar year in which the program authorized under these**
57 **sections is sunset.**

58 **7. If the scholarship program sunsets as provided in subsection 6 of this section,**
59 **students receiving scholarships at the time the program is sunset shall continue to receive**
60 **such scholarship moneys until completion of the twelfth grade.**

163.036. 1. In computing the amount of state aid a school district is entitled to receive
2 for the minimum school term only under section 163.031, a school district may use an estimate
3 of the weighted average daily attendance for the current year, or the weighted average daily
4 attendance for the immediately preceding year or the weighted average daily attendance for the
5 second preceding school year, whichever is greater, **except that the weighted average daily**
6 **attendance count shall be adjusted such that no school district shall receive state aid for**
7 **any pupil who is no longer enrolled in the school district as the result of using the proceeds**
8 **of an educational scholarship to transfer to a qualified school under sections 135.611 to**
9 **135.624, RSMo.** Beginning with the 2006-07 school year, the summer school attendance
10 included in the average daily attendance as defined in subdivision (2) of section 163.011 shall
11 include only the attendance hours of pupils that attend summer school in the current year.
12 Beginning with the 2004-05 school year, when a district's official calendar for the current year
13 contributes to a more than ten percent reduction in the average daily attendance for kindergarten
14 compared to the immediately preceding year, the payment attributable to kindergarten shall
15 include only the current year kindergarten average daily attendance. Any error made in the
16 apportionment of state aid because of a difference between the actual weighted average daily
17 attendance and the estimated weighted average daily attendance shall be corrected as provided
18 in section 163.091, except that if the amount paid to a district estimating weighted average daily
19 attendance exceeds the amount to which the district was actually entitled by more than five
20 percent, interest at the rate of six percent shall be charged on the excess and shall be added to the
21 amount to be deducted from the district's apportionment the next succeeding year.

22 2. Notwithstanding the provisions of subsection 1 of this section or any other provision
23 of law, the state board of education shall make an adjustment for the immediately preceding year
24 for any increase in the actual weighted average daily attendance above the number on which the
25 state aid in section 163.031 was calculated. Said adjustment shall be made in the manner
26 providing for correction of errors under subsection 1 of this section.

27 3. Any error made in the apportionment of state aid because of a difference between the
28 actual equalized assessed valuation for the current year and the estimated equalized assessed
29 valuation for the current year shall be corrected as provided in section 163.091, except that if the
30 amount paid to a district estimating current equalized assessed valuation exceeds the amount to

31 which the district was actually entitled, interest at the rate of six percent shall be charged on the
32 excess and shall be added to the amount to be deducted from the district's apportionment the next
33 succeeding year.

34 4. For the purposes of distribution of state school aid pursuant to section 163.031, a
35 school district with ten percent or more of its assessed valuation that is owned by one person or
36 corporation as commercial or personal property who is delinquent in a property tax payment may
37 elect, after receiving notice from the county clerk on or before March fifteenth that more than
38 ten percent of its current taxes due the preceding December thirty-first by a single property owner
39 are delinquent, to use in the local effort calculation of the state aid formula the district's
40 equalized assessed valuation for the preceding year or the actual assessed valuation of the year
41 for which the taxes are delinquent less the assessed valuation of property for which the current
42 year's property tax is delinquent. To qualify for use of the actual assessed valuation of the year
43 for which the taxes are delinquent less the assessed valuation of property for which the current
44 year's property tax is delinquent, a district must notify the department of elementary and
45 secondary education on or before April first, except in the year enacted, of the current year
46 amount of delinquent taxes, the assessed valuation of such property for which delinquent taxes
47 are owed and the total assessed valuation of the district for the year in which the taxes were due
48 but not paid. Any district giving such notice to the department of elementary and secondary
49 education shall present verification of the accuracy of such notice obtained from the clerk of the
50 county levying delinquent taxes. When any of the delinquent taxes identified by such notice are
51 paid during a four-year period following the due date, the county clerk shall give notice to the
52 district and the department of elementary and secondary education, and state aid paid to the
53 district shall be reduced by an amount equal to the delinquent taxes received plus interest. The
54 reduction in state aid shall occur over a period not to exceed five years and the interest rate on
55 excess state aid not refunded shall be six percent annually.

56 5. If a district receives state aid based on equalized assessed valuation as determined by
57 subsection 4 of this section and if prior to such notice the district was paid state aid pursuant to
58 section 163.031, the amount of state aid paid during the year of such notice and the first year
59 following shall equal the sum of state aid paid pursuant to section 163.031 plus the difference
60 between the state aid amount being paid after such notice minus the amount of state aid the
61 district would have received pursuant to section 163.031 before such notice. To be eligible to
62 receive state aid based on this provision the district must levy during the first year following such
63 notice at least the maximum levy permitted school districts by article X, section 11(b) of the
64 Missouri Constitution and have a voluntary rollback of its tax rate which is no greater than one
65 cent per one hundred dollars assessed valuation.

Section B. Because of the immediate need to assist students in certain school districts,
2 the enactment of section A of this act is deemed necessary for the immediate preservation of the
3 public health, welfare, peace and safety, and is hereby declared to be an emergency act within
4 the meaning of the constitution, and the enactment of section A of this act shall be in full force
5 and effect upon its passage and approval or July 1, 2006, whichever later occurs.

✓