

SENATE PROPOSAL OF AMENDMENT

H. 528

An act relating to revenue changes for fiscal year 2014 and fiscal year 2015

The Senate proposes to the House to amend the bill by striking out all after the enacting clause and inserting in lieu thereof the following:

* * * Spirituous Liquor * * *

Sec. 1. 7 V.S.A. § 422 is amended to read:

§ 422. TAX ON SPIRITUOUS LIQUOR

A tax is assessed on the gross revenue on the retail sale of spirituous liquor in the ~~state~~ State of Vermont, including fortified wine, sold by the ~~liquor control board~~ Liquor Control Board or sold by a manufacturer or rectifier of spirituous liquor in accordance with the provisions of this title. The tax shall be at the following rates based on the gross revenue of the retail sales by the seller in the ~~previous~~ current year:

(1) if the gross revenue of the seller is ~~\$100,000.00~~ \$150,000.00 or lower, the rate of tax is five percent;

(2) if the gross revenue of the seller is between ~~\$100,000.00~~ \$150,000.00 and ~~\$200,000.00~~ \$250,000.00, the rate of tax is ~~\$15,000.00~~ \$7,500.00 plus 15 percent of gross revenues over ~~\$100,000.00~~ \$150,000.00;

(3) if the gross revenue of the seller is over ~~\$200,000.00~~ \$250,000.00, the rate of tax is 25 percent.

* * * Health Care/Employer Assessment * * *

Sec. 2. 21 V.S.A. § 2002 is amended to read:

§ 2002. DEFINITIONS

~~For the purposes of~~ As used in this chapter:

* * *

(5) "Uncovered employee" means:

(A) an employee of an employer who does not offer to pay any part of the cost of health care coverage for its employees;

(B) an employee who is not eligible for health care coverage offered by an employer to any other employees; or

(C) an employee who is offered and is eligible for coverage by the employer but elects not to accept the coverage and either:

(i) has no other health care coverage under either a private or public plan; or

(ii) has health insurance coverage purchased through the Vermont Health Benefit Exchange.

* * *

Sec. 3. 21 V.S.A. § 2003 is amended to read:

§ 2003. HEALTH CARE FUND CONTRIBUTION ASSESSMENT

* * *

(b) For any quarter in fiscal years 2007 and 2008, the amount of the ~~health care fund~~ Health Care Fund contribution shall be \$ 91.25 for each full-time equivalent employee in excess of eight. For each fiscal year after fiscal year 2008, the number of excluded full-time equivalent employees shall be adjusted in accordance with subsection (a) of this section, and the amount of the ~~health care fund~~ Health Care Fund contribution shall be adjusted by a percentage equal to any percentage change in premiums for ~~Catamount Health~~ for that fiscal year; ~~provided, however, that to the extent that Catamount Health premiums decrease due to changes in benefit design or deductible amounts, the health care fund contribution shall not be decreased by the percentage change attributable to such benefit design or deductible changes~~ the second lowest cost silver-level plan in the Vermont Health Benefit Exchange.

* * *

(d) Revenues from the ~~health care fund~~ Health Care Fund contributions collected shall be deposited into the state ~~health care resources fund~~ Health Care Resources Fund established under 33 V.S.A. § 1901d.

Sec. 4. 33 V.S.A. § 1812 is added to read:

§ 1812. EXCHANGE PLAN SURCHARGE

(a) In the event that the revenue projected to be generated by the Employers' Health Care Fund Contribution assessment pursuant to 21 V.S.A. chapter 25 for a given year is insufficient to cover the net operating costs of the Exchange for the same year, the premium for each health benefit plan issued through the Exchange for that year shall include a monthly surcharge to finance the remaining costs associated with the operation of the Exchange.

(b) On or before September 1 of each year, the Department of Vermont Health Access shall project the net operating costs of the Exchange for the following calendar year. On or before the same date, the Department of Vermont Health Access shall, in consultation with the Department of Labor and the Legislative Joint Fiscal Office, project the amount of revenue to be generated by the Health Care Fund Contribution assessment in the following fiscal year. If the projected costs of the Exchange exceed the projected revenue from the assessment, the Department of Vermont Health Access shall, in consultation with the Legislative Joint Fiscal Office, calculate the estimated

amount of the shortfall and the amount of the per-member per-month surcharge to be applied to the premium for all plans offered through the Exchange to make up the difference.

(c) The Exchange shall impose and collect the surcharge applied pursuant to this section from purchasers of Exchange plans as part of its monthly or other regular billing process. The Commissioner of Vermont Health Access or designee shall deposit the funds collected pursuant to this section in the State Health Care Resources Fund established by section 1901d of this title.

(d) The Exchange website shall clearly indicate the dollar amount of the premium for each health benefit plan offered through the Exchange that is attributable to a surcharge established by this section.

* * * Local Option Taxes * * *

Sec. 5. 24 V.S.A. § 138(a) is amended to read:

(a) Local option taxes are authorized under this section for the purpose of affording municipalities ~~an alternative a~~ method of raising municipal revenues ~~to facilitate the transition and reduce the dislocations in those municipalities that may be caused by reforms to the method of financing public education under the Equal Educational Opportunity Act of 1997.~~ Accordingly:

~~(1) the local option taxes authorized under this section may be imposed by a municipality;~~

~~(2) a municipality opting to impose a local option tax may do so prior to July 1, 1998 to be effective beginning January 1, 1999, and anytime after December 1, 1998 a local option tax shall be effective beginning on the next tax quarter following 90 days' notice to the department of taxes of the imposition; and~~

~~(3) a local option tax may only be adopted by a municipality in which:~~

~~(A) the education property tax rate in 1997 was less than \$1.10 per \$100.00 of equalized education property value; or~~

~~(B) the equalized grand list value of personal property, business machinery, inventory, and equipment is at least ten percent of the equalized education grand list as reported in the 1998 Annual Report of the Division of Property Valuation and Review; or~~

~~(C) the combined education tax rate of the municipality will increase by 20 percent or more in fiscal year 1999 or in fiscal year 2000 over the rate of the combined education property tax in the previous fiscal year. A local option tax shall be effective beginning on the next tax quarter following 90 days' notice to the Department of Taxes of the imposition.~~

* * * Tax Expenditures * * *

Sec. 6. 32 V.S.A. § 312(d) is added to read:

(d) Every tax expenditure in the tax expenditure report required by this section shall be accompanied in statute by a statutory purpose explaining the policy goal behind the exemption, exclusion, deduction, or credit applicable to the tax. The statutory purpose shall appear as a separate subsection or subdivision in statute and shall bear the title "Statutory Purpose." Notwithstanding any other provision of law, a tax expenditure listed in the tax expenditure report that lacks a statutory purpose in statute shall not be implemented or enforced until a statutory purpose is provided.

Sec. 7. TAX EXPENDITURE PURPOSES

The Joint Fiscal Committee shall draft a statutory purpose for each tax expenditure in the report required by 32 V.S.A. § 312 that explains the policy goal behind the exemption, exclusion, deduction, or credit applicable to the tax. For the purpose of this report, the Committee shall have the assistance of the Department of Taxes, the Joint Fiscal Office, and the Office of Legislative Council. The Committee shall report its findings and recommendations to the Senate Committee on Finance and the House Committee on Ways and Means by January 15, 2014. The report of the Committee shall consist of a written catalogue for Vermont's tax expenditures and draft legislation, in bill form, providing a statutory purpose for each tax expenditure.

* * * Joint Fiscal Office * * *

Sec. 8. 32 V.S.A. § 3102(l) is added to read:

(l) The Commissioner shall provide the Joint Fiscal Office with state returns and return information necessary for the Joint Fiscal Office or its agents to perform its duties, including conducting their own statistical studies, forecasts, and fiscal analysis.

* * * Property Taxes * * *

Sec. 9. 32 V.S.A. § 3802(18) is added to read:

(18) Any parcel of land that provides public access to public waters, as defined in 10 V.S.A. § 1422(6), and that is also:

(A) owned by the Town of Hardwick, and located in Greensboro, Vermont, or

(B) owned by the Town of Thetford, and located in Fairlee, Vermont, and West Fairlee, Vermont.

Sec. 10. 32 V.S.A. § 3802a is added to read:

§ 3802a. REQUIREMENT TO PROVIDE INSURANCE INFORMATION

Before April 1 of each year, owners of property exempt from taxation under subdivisions 3802(4)–(6), (9), and (12)–(15) and under subdivisions 5401(10)(D), (F), (G), and (J) of this title shall provide their local assessing officials with information regarding the insurance replacement cost of the exempt property or with a written explanation of why the property is not insured. There is a rebuttable presumption that the insurance replacement value is the value that should be entered in the grand list under subdivision 4152(a)(6) of this title.

Sec. 11. STUDY COMMITTEE ON CERTAIN PROPERTY TAX EXEMPTIONS

(a) Creation of committee. There is created a Property Tax Exemption Study Committee to study issues related to properties that fall within the public, pious, and charitable property tax exemption in 32 V.S.A. § 3802(4). The Committee shall study and make recommendations related to the definition, listing, valuation, and tax treatment of properties within this exemption.

(b) Membership. The Property Tax Exemption Study Committee shall be composed of seven members. Four members of the Committee shall be members of the General Assembly. The Committee on Committees of the Senate shall appoint two members of the Senate, not from the same political party, and the Speaker of the House shall appoint two members of the House, not from the same political party. The Chair and Vice Chair of the Committee shall be legislative members selected by all members of the Committee. Three members of the Committee shall be as follows:

(1) the Director of the Division of Property Valuation and Review;

(2) one member from Vermont's League of Cities and Towns, chosen by its board of directors; and

(3) one member of the Vermont Assessors and Listers Association, chosen by its board of directors.

(c) Powers and duties.

(1) The Committee shall study the definition, listing practices, valuation, and tax treatment of properties within the public, pious, and charitable exemption, including the following:

(A) ways to clarify the definitions of properties that fall within this exemption, including recreational facilities, educational facilities, and publically owned land and facilities;

(B) guidelines to ensure a uniform listing practice of public, pious, and charitable properties in different municipalities;

(C) methods of providing a valuation for properties within this exemption; and

(D) whether the policy justification for these exemptions continues to be warranted and whether a different system of taxation or exemption of these properties may be more appropriate.

(2) For purposes of its study of these issues, the Committee shall have the assistance of the Joint Fiscal Office, the Office of Legislative Council, and the Department of Taxes.

(d) Report. By January 15, 2014, the Committee shall report to the Senate Committee on Finance and the House Committee on Ways and Means its findings and any recommendations for legislative action.

(e) Number of meetings; term of Committee. The Committee may meet no more than six times, and shall cease to exist on January 16, 2014.

Sec. 12. 2008 Acts and Resolves No. 190, Sec. 40, as amended by 2010 Acts and Resolves No. 160, Sec. 22, as amended by 2011 Acts and Resolves No. 45, Sec. 13f, is further amended to read:

Sec. 40. EDUCATION PROPERTY TAX EXEMPTION FOR
~~SKATING RINKS~~ SKATING RINKS USED FOR PUBLIC
SCHOOLS

Real and personal property operated as a skating rink, owned and operated on a nonprofit basis but not necessarily by the same entity, and which, in the most recent calendar year, provided facilities to local public schools for a sport officially recognized by the Vermont Principals' Association shall be exempt from 50 percent of the education property taxes for fiscal ~~year 2012~~ years 2013 and 2014 only.

Sec. 13. 32 V.S.A. § 3850 is added to read:

§ 3850. BLIGHTED PROPERTY IMPROVEMENT PROGRAM

(a) At an annual or special meeting, a municipality may vote to authorize the legislative body of the municipality to exempt from municipal taxes for a period not to exceed five years the value of improvements made to dwelling units certified as blighted. As used in this section, "dwelling unit" means a building or the part of a building that is used as a primary home, residence, or sleeping place by one or more persons who maintain a household.

(b) If a municipality votes to approve the exemption described in subsection (a) of this section, the legislative body of the municipality shall appoint an independent review committee that is authorized to certify dwelling

units in the municipality as blighted and exempt the value of improvements made to these dwelling units.

(c) As used in this section, a dwelling unit may be certified as blighted when it exhibits objectively determinable signs of deterioration sufficient to constitute a threat to human health, safety, and public welfare.

(d) If a dwelling unit is certified as blighted under subsection (b) of this section, the exemption shall take effect on the April 1 following the certification of the dwelling unit.

Sec. 14. 32 V.S.A. § 5410a(i) is amended to read:

(i) An owner filing a new or corrected declaration, or rescinding an erroneous declaration, after ~~September 1~~ October 15 shall not be entitled to a refund resulting from the correct property classification; and any additional property tax and interest which would result from the correct classification shall not be assessed as tax and interest, but shall instead constitute an additional penalty, to be assessed and collected in the same manner as penalties under subsection (g) of this section. Any change in property classification under this subsection shall not be entered on the grand list.

* * * Income Taxes * * *

Sec. 15. 32 V.S.A. § 5811(21) is amended to read:

(21) "Taxable income" means federal taxable income determined without regard to ~~Section 168(k) of the Internal Revenue Code~~ 26 U.S.C. § 168(k) and:

(A) Increased by the following items of income (to the extent such income is excluded from federal adjusted gross income):

(i) interest income from non-Vermont state and local obligations;

(ii) dividends or other distributions from any fund to the extent they are attributable to non-Vermont state or local obligations; ~~and~~

(iii) the amount in excess of \$5,000.00 of state and local income taxes deducted from federal adjusted gross income for the taxable year, but in no case in an amount that will reduce total itemized deductions below the standard deduction allowable to the taxpayer; ~~and~~

(iv) the amount in excess of \$12,000.00 of home mortgage interest deducted from federal adjusted gross income for the taxable year, but in no case in an amount that will reduce total itemized deductions below the standard deduction allowable to the taxpayer; and

* * *

Sec. 16. 32 V.S.A. § 5822(a)(6) is added to read

(6) If the federal adjusted gross income of the taxpayer exceeds \$125,000.00, then the tax calculated under this subsection shall be the greater of the tax calculated under subdivisions (1)–(5) of this subsection or three percent of the taxpayer’s federal adjusted gross income.

Sec. 17. [Deleted]

Sec. 17a. WOOD PRODUCTS MANUFACTURERS TAX CREDIT

2005 Spec. Sess. Acts and Resolves No. 2, Sec. 2, as amended by 2006 Acts and Resolves No. 212, Sec. 9 and 2008 Acts and Resolves No. 190, Sec. 29, and as further amended by 2011 Acts and Resolves No. 45, Sec. 17, is further amended to read:

Sec. 2. EFFECTIVE DATE; SUNSET

Sec. 1 of this act (wood products manufacture tax credit) shall apply to taxable years beginning on or after July 1, 2005. 32 V.S.A. § 5930y is repealed ~~July 1, 2013~~ January 1, 2014, and no credit under that section shall be available for any taxable year beginning on or after ~~July 1, 2013~~ January 1, 2014.

Sec. 17b. WOOD PRODUCTS MANUFACTURERS TAX CREDIT LIMITATION

For taxable year 2013, the total amount of credits available under 32 V.S.A. § 5930y shall not exceed \$75,000.00. The Department of Taxes shall allocate the credits for taxable year 2013 proportionally based on the claims received for the credit.

* * * Estate Taxes * * *

Sec. 18. ESTATE TAX STUDY

The Department of Taxes shall report to the General Assembly on ways to make Vermont’s estate tax more transparent and equitable. In conducting its study, the Department of Taxes shall consult with the Vermont Tax Advisory Board, the Joint Fiscal Office, and with attorneys, accountants, or other professionals who practice in this area. The report shall include analysis of Vermont’s current estate tax rates, estate tax base, exemptions, and deductions. The report shall make recommendations aimed at making the administration and application of Vermont’s estate tax simpler and fairer. The report of the Department of Tax shall be due on or before January 15, 2014.

Sec. 19. [Deleted]

Sec. 20. [Deleted]

* * * Uniform Capacity Tax * * *

Sec. 21. 32 V.S.A. § 8701(d) is added to read:

(d) The existence of a renewable energy plant subject to tax under subsection (b) of this section shall not alter the exempt status of any underlying property under 32 V.S.A. § 3802 or 5401(10)(F).

* * * Sales and Use Taxes * * *

Sec. 22. 32 V.S.A. § 9701 is amended to read:

§ 9701. DEFINITIONS

* * *

(31) Food and food ingredients: means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. “Food and food ingredients” does not include alcoholic beverages ~~or~~, tobacco, or bottled water.

* * *

(48)(A) “Bottled water” means water that is placed in a safety-sealed container or package for human consumption. Bottled water is calorie-free and does not contain sweeteners or other additives except that it may contain:

(i) antimicrobial agents;

(ii) fluoride;

(iii) carbonation;

(iv) vitamins, minerals, and electrolytes;

(v) oxygen;

(vi) preservatives; and

(vii) only those flavors, extracts, or essences derived from a spice or fruit.

(B) “Bottled water” includes water that is delivered to the buyer in a reusable container that is not sold with the water.

Sec. 23. 32 V.S.A. § 9741(13) is amended to read:

(13) Sales of food, ~~food stamps, purchases made with food stamps, food products and beverages,~~ food and food ingredients sold for human consumption off the premises where sold and sales of eligible foods that are purchased with benefits under the Supplemental Nutrition Assistance Program or any successor program. When a purchase is made with a combination of benefits under the Supplemental Nutrition Assistance Program or any successor program and cash, check, or similar payment, the cash, check, or

similar payment must be applied first to food and food ingredients exempt under this subdivision.

* * * Satellite Programming Tax * * *

Sec. 24. 32 V.S.A. chapter 242 is added to read:

CHAPTER 242. TAX ON SATELLITE TELEVISION
PROGRAMMING

§ 10401. DEFINITIONS

As used in this chapter:

(1) “Commissioner” means the Commissioner of Taxes.

(2) “Distributor” means any person engaged in the business of making satellite programming available for purchase by subscribers.

(3) “Satellite programming” means radio and television audio and video programming services where the programming is distributed or broadcast by satellite directly to the subscriber’s receiving equipment located at an end user subscribers’ or end user customers’ premises.

(4) “Subscriber” means a person who purchases programming taxable under this chapter.

§ 10402. TAX IMPOSED

(a) There is imposed a tax on provision of satellite programming to a subscriber located in this State. The tax shall be at the rate of three percent of all gross receipts derived by the distributor from the provision of satellite programming in this State.

(b) The tax together with a return in a form prescribed by the Commissioner shall be paid to the Commissioner quarterly on or before the 25th day of the month following the last day of each quarter of the taxpayer’s taxable year under the Internal Revenue Code. The Commissioner shall deposit the payments collected into the General Fund.

(c) To the extent they are not explicitly in conflict with the provisions of this chapter, the provisions of chapter 103 and subchapters 6, 7, 8, and 9 of chapter 151 of this title shall apply to the tax imposed by this section.

§ 10403. EXEMPTIONS

(a) The following transactions are not covered by the tax in this chapter:

(1) transactions that are not within the taxing power of this State;

(2) the provision of satellite programming to a person for resale; and

(3) the first \$30.00 of monthly charges paid by each subscriber for the provision of satellite programming which shall not be counted as gross receipts.

(b) The following organizations are not covered by the tax in this chapter:

(1) the State of Vermont or any of its agencies, instrumentalities, public authorities, or political subdivisions; and

(2) the United States of America or any of its agencies and instrumentalities.

Sec. 25. 32 V.S.A. § 10402(a) is amended to read:

(a) There is imposed a tax on provision of satellite programming to a subscriber located in this State. The tax shall be at the rate of ~~three percent~~ four percent of all gross receipts derived by the distributor from the provision of satellite programming in this State.

Sec. 26. 32 V.S.A. § 10403(a) is amended to read:

(a) The following transactions are not covered by the tax in this chapter:

(1) transactions that are not within the taxing power of this State; and

(2) the provision of satellite programming to a person for resale;

~~(3) the first \$30.00 of monthly charges paid by each subscriber for the provision of satellite programming shall not be counted as gross receipts.~~

Sec. 27. 32 V.S.A. § 10402(a) is amended to read:

(a) There is imposed a tax on provision of satellite programming to a subscriber located in this State. The tax shall be at the rate of ~~four percent~~ five percent of all gross receipts derived by the distributor from the provision of satellite programming in this State.

* * * Break-Open Tickets * * *

Sec. 28. 32 V.S.A. chapter 245 is added to read:

CHAPTER 245. BREAK-OPEN TICKET TAX

§ 10501. DEFINITIONS

As used in this chapter:

(1) "Break-open ticket" shall have the same meaning as in 7 V.S.A. chapter 26, § 901(1).

(2) "Commissioner" means the Commissioner of Taxes.

(3) "Distributor" shall have the same meaning as in 7 V.S.A. chapter 26, § 901(3).

§ 10502. TAX ON DISTRIBUTOR SALES

(a) In addition to the annual licensing fee as provided in 7 V.S.A. § 904, there is levied upon each break-open ticket sold by a seller's agent in this State a tax to be paid by the distributor in the amount of three percent of the retail sales value of the ticket. For purposes of this section, "retail sale value" means the retail price stated on the ticket or, if no price is stated on the ticket, the price at which that type of ticket is generally sold.

(b) The tax together with a return in a form prescribed by the Commissioner shall be paid to the Commissioner of Taxes monthly on or before the 25th day of the month with respect to tickets sold in the month ending prior to the month in which the payment is due and shall be deposited into the Education Fund.

(c) The administrative provisions of chapters 103 and 233 of this title shall apply to the tax imposed by this section.

* * * Fuel Gross Receipts Tax * * *

Sec. 29. 33 V.S.A. § 2503 is amended to read:

§ 2503. FUEL GROSS RECEIPTS TAX

(a) There is imposed a gross receipts tax of 0.5 percent on the retail sale of the following types of fuel ~~by sellers receiving more than \$10,000.00 annually for the sale of such fuels:~~

- (1) heating oil, kerosene, and other dyed diesel fuel delivered to a residence or business;
- (2) propane;
- (3) natural gas;
- (4) electricity;
- (5) coal.

* * *

Sec. 30. BANK FRANCHISE TAX STUDY

(a) Creation of committee. There is created a Bank Franchise Tax Study Committee to examine the taxation of financial institutions in Vermont.

(b) Membership. The Bank Franchise Tax Study Committee shall be composed of nine members. The Chair and Vice Chair of the Committee shall be legislative members selected by all the members of the Committee. Four members of the Committee shall be members of the General Assembly. The Committee on Committees of the Senate shall appoint two members of the Senate, not from the same political party; and the Speaker of the House shall

appoint two members of the House, not from the same political party. Five members of the Committee shall be as follows:

- (1) the Secretary of Administration or designee;
- (2) the Commissioner of Financial Regulation or designee;
- (3) the Commissioner of Taxes; and
- (4) two persons appointed by the Vermont Banker's Association.

(c) Powers and duties.

(1) The Committee shall study the taxation of financial institutions in Vermont, including:

(A) the policy considerations for a bank franchise tax versus a corporate tax on financial institutions;

(B) an examination of the tax burden on financial institutions;

(C) the history of the rates and base of the bank franchise tax; and

(D) recommendations for setting the rate of the bank franchise tax in an equitable manner.

(2) For purposes of its study of these issues, the Committee shall have the administrative assistance of the Agency of Administration and the legal and fiscal support of the Department of Financial Regulation and the Department of Taxes.

(d) Report. On or before January 15, 2014, the Committee shall report to the Senate Committee on Finance and the House Committee on Ways and Means its findings and any recommendations for legislative action.

(e) Number of meetings; term of Committee. The Committee may meet no more than six times, and shall cease to exist on January 15, 2014.

Sec. 31. STUDY COMMITTEE ON BARRIERS TO THE WORKFORCE

(a) Creation of committee. There is created a Committee on Workforce Barriers to study how the totality of programs, tax credits, and subsidies affects the incentives for joining and remaining in the workforce.

(b) Membership. The Chair and Vice Chair of the Committee shall be legislative members selected by all the members of the Committee. The Committee on Workforce Barriers shall be composed of seven members as follows:

(1) the chairs of the Senate and House Committees on Appropriations or their designees;

(2) the chairs of the Senate Committee on Finance and the House Committee on Ways and Means or their designees;

(3) the chairs of the Senate Committee on Health and Welfare and the House Committee on Human Services or their designees;

(4) the chairs of the Senate Committee on Economic Development, Housing and General Affairs and the House Committee on Commerce and Economic Development or their designees;

(5) the Secretary of Administration or designee;

(6) the Secretary of Human Services or designee; and

(7) the Commissioner of Labor or designee.

(c) Powers and duties.

(1) The Committee shall evaluate the totality of agency programs, tax credits, and subsidies that Vermont extends to low and moderate income Vermonters to determine if, collectively, they create financial incentives and mitigate social barriers to entering and remaining in the workforce. The Committee shall report any recommended policy changes that reduce financial or other barriers to entering the workforce, remaining in the workforce, or increasing an individual's participation in the workforce.

(2) For purposes of its study of these issues, the Committee shall have the administrative assistance of the Agency of Administration and the technical, legal, and fiscal assistance of the Agency of Human Services, the Department of Labor, and the Department of Taxes.

(d) Report. By January 15, 2014, the Committee shall report to the General Assembly its findings and any recommendations for legislative action.

(e) Number of meetings; term of committee. The Committee may meet no more than six times, and shall cease to exist on January 16, 2014.

* * * Repeals and Effective Dates * * *

Sec. 32. REPEAL

The following are repealed:

(1) 2011 Acts and Resolves No. 45, Sec. 13a (wastewater permits).

(2) 2012 Acts and Resolves No. 143, Secs. 41 through 43 (wastewater permits).

Sec. 33. EFFECTIVE DATES

(a) This section and Sec. 12 (skating rinks) shall take effect on passage.

(b) Secs. 1 (spirituous liquors), 4 (exchange plan surcharge), 5 (local option taxes), 6 (tax expenditures), 7 (joint fiscal committee report), 8 (joint fiscal office), 11 (Exempt Property Study Committee), 13 (blighted property), 17a (wood manufacturers tax credit), 17b (wood manufacturers tax credit

limitation), Secs. 15 (definition of taxable income), 16 (minimum payment), 18 (estate tax study), 21 (uniform capacity tax), 22 (sales tax definitions), 23 (sales tax exemptions), 24 (satellite programming tax), 28 (taxation of break-open tickets), 29 (fuel gross receipts tax), 30 (bank franchise study), 31 (workforce barriers study), and 32 (repeals) of this act shall take effect on July 1, 2013.

(c) Secs. 2 (employer assessment definition), 3 (employer assessment fund) and 9 (water access land) of this act shall take effect on January 1, 2014.

(d) Sec. 10 (insurance values) of this act shall take effect on July 1, 2014.

(e) Sec. 14 (homestead filing) of this act shall take effect on January 1, 2014 and apply to homestead declarations filed after that date.

(f) Secs. 15 (definition of taxable income) and 16 (minimum payment) of this act shall apply retroactively to January 1, 2013 and apply to taxable year 2013 and after.

(g) Secs. 25 (satellite tax rate) and 26 (satellite tax exemption) shall take effect on July 1, 2014.

(h) Sec. 27 (satellite tax rate) shall take effect on July 1, 2015.