

1 Introduced by Committee on Ways and Means

2 Date:

3 Subject: Taxation; miscellaneous tax provisions

4 Statement of purpose of bill as introduced: This bill proposes to make
5 miscellaneous changes to Vermont's taxes and tax administration.

6 An act relating to miscellaneous tax changes

7 It is hereby enacted by the General Assembly of the State of Vermont:

8 ***** Technical and Administrative Provisions *****

9 ***** Personal and Corporate Income Taxes *****

10 Sec. 1. 32 V.S.A. § 5862d is amended to read:

11 § 5862d. FILING OF FEDERAL FORM 1099

12 (a) Any individual or business required to file a federal form 1099 with
13 respect to a nonresident who performed services within the State during the
14 taxable year shall file a copy of the form with the Department. The
15 Commissioner may authorize electronic filing of the form.

16 (b) Any individual or business required to file information returns pursuant
17 to 26 U.S.C. § 6050W shall within 30 days of the date the filing is due to the
18 Internal Revenue Service file with the Commissioner a duplicate of such
19 information returns on which the recipient has a Vermont address. The
20 Commissioner may authorize electronic filing of the form.

1 Sec. 2. 32 V.S.A. § 5862(c) is amended to read:

2 (c) Taxable corporations which received any income allocated or
3 apportioned to this State under the provisions of section 5833 of this title for
4 the taxable year and which under the laws of the United States constitute an
5 affiliated group of corporations may elect to file a consolidated return in lieu of
6 separate returns if such corporations qualify and elect to file a consolidated
7 federal income tax return for that taxable year. Such an election to file a
8 Vermont consolidated return shall continue for five years, including the year
9 the election is made.

10 Sec. 3. 32 V.S.A. § 5930b(c)(9) is amended to read:

11 (9) Incentive claims must be filed annually no later than the last day of
12 April of ~~each~~ the current year of the for the prior year's utilization period. For
13 a claim to be considered a timely filing and eligible for an incentive payment,
14 all forms and workbooks must be complete and all underlying documentation,
15 such as that required pursuant to subsection 5842(c) of this title, must be filed
16 with the Department of Taxes. Incomplete claims may be considered to have
17 been timely filed if a complete claim is filed within the time prescribed by the
18 Department of Taxes. If a claim is not filed each year of the utilization period,
19 any incentive installment previously paid shall be recaptured in accordance
20 with subsection (d) of this section and upon notice from the Department of
21 Taxes that the business failed to file a complete timely claim, the Vermont

1 Economic Progress Council shall revoke all authority for the business to earn
2 and claim incentives under this subchapter. The incentive return shall be
3 subject to all provisions of this chapter governing the filing of tax returns. No
4 interest shall be paid by the Department of Taxes for any reason with respect to
5 incentives allowed under this section.

6 * * * Property Taxes * * *

7 Sec. 4. 32 V.S.A. § 3436(b) is amended to read:

8 (b) The director shall ~~determine~~ establish designations recognizing levels
9 of achievement and the necessary course work or evaluation of equivalent
10 experience required ~~for~~ to attain each designation as ~~Vermont lister/assessor,~~
11 ~~Vermont property evaluator, and Vermont municipal assessor.~~ Designation for
12 any one level shall be for a period of three years.

13 Sec. 5. 32 V.S.A. § 5408(a) is amended to read:

14 (a) Not later than ~~30~~ 35 days after ~~the receipt by its clerk~~ mailing of a
15 notice under section 5406 of this title, a municipality may petition the Director
16 of the Division of Property Valuation and Review for a redetermination of the
17 municipality's equalized education property value and coefficient of
18 dispersion. Such petition shall be in writing and shall be signed by the chair of
19 the legislative body of the municipality or its designee.

1 Sec. 6. 32 V.S.A. § 5410(g) is amended to read:

2 (g) If the property identified in a declaration under subsection (b) of this
3 section is not the taxpayer's homestead, or if the owner of a homestead fails to
4 declare a homestead as required under this section, the Commissioner shall
5 notify the municipality, and the municipality shall issue a corrected tax bill that
6 may, as determined by the governing body of the municipality, include a
7 penalty of up to three percent of the education tax on the property. ~~If~~
8 However, if the property incorrectly declared as a homestead is located in a
9 municipality that has a lower homestead tax rate than the nonresidential tax
10 rate, ~~the penalty shall be an amount equal to eight percent of the education tax~~
11 ~~on the property, but if the homestead tax rate is higher than the nonresidential~~
12 ~~tax rate, the penalty shall be in an amount equal to three percent of the~~
13 ~~education tax on the property. If an undeclared homestead is located in a~~
14 ~~municipality that has a lower nonresidential tax rate than the homestead tax~~
15 ~~rate, the penalty shall be eight percent of the education tax liability on the~~
16 ~~property, but if the nonresidential tax rate is higher than the homestead tax rate,~~
17 ~~then the penalty shall be in an amount equal to three percent of the education~~
18 ~~tax on the property~~ or if an undeclared homestead is located in a municipality
19 that has a lower nonresidential tax rate than the homestead tax rate, then the
20 governing body of the municipality may include a penalty of up to eight
21 percent of the education tax liability on the property. If the Commissioner

1 determines that the declaration or failure to declare was with fraudulent intent,
2 then the municipality shall assess the taxpayer a penalty in an amount equal to
3 100 percent of the education tax on the property; plus any interest and late-
4 payment fee or commission which may be due. Any penalty imposed under
5 this section and any additional property tax interest and late-payment fee or
6 commission shall be assessed and collected by the municipality in the same
7 manner as a property tax under chapter 133 of this title. Notwithstanding
8 section 4772 of this title, issuance of a corrected bill issued under this section
9 does not extend the time for payment of the original bill, nor relieve the
10 taxpayer of any interest or penalties associated with the original bill. If the
11 corrected bill is less than the original bill, any overpayment shall be reflected
12 on the corrected tax bill and refunded to the taxpayer.

13 Sec. 7. 32 V.S.A. § 5410(i) is amended to read:

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

1 Sec. 8. 32 V.S.A. § 6066a(f) is amended to read:

2 (f) Property tax bills.

3 (1) For taxpayers and amounts stated in the notice to towns on July 1,
4 municipalities shall create and send to taxpayers a homestead property tax bill,
5 instead of the bill required under subdivision 5402(b)(1) of this title, providing
6 the total amount allocated to payment of homestead education property tax
7 liabilities and notice of the balance due. Municipalities shall apply the amount
8 allocated under this chapter to current-year property taxes in equal amounts to
9 each of the taxpayers' property tax installments that include education taxes.

10 Notwithstanding section 4772 of this title, if a town issues a corrected bill as a
11 result of the November 1 notice sent by the Commissioner under subsection (a)
12 of this section, issuance of such corrected new bill does not extend the time for
13 payment of the original bill, nor relieve the taxpayer of any interest or penalties
14 associated with the original bill. If the corrected bill is less than the original
15 bill, any overpayment shall be reflected on the corrected tax bill and refunded
16 to the taxpayer.

17 (2) For property tax adjustment amounts for which municipalities
18 receive notice ~~on or~~ after November 1, municipalities shall issue a new
19 homestead property tax bill with notice to the taxpayer of the total amount
20 allocated to payment of homestead property tax liabilities and notice of the
21 balance due.

1 (3) The property tax adjustment amount determined for the taxpayer
2 shall be allocated first to current-year property tax on the homestead parcel,
3 next to current-year homestead parcel penalties and interest, next to any prior
4 year homestead parcel penalties and interest, and last to any prior year property
5 tax on the homestead parcel. No adjustment shall be allocated to a property tax
6 liability for any year after the year for which the claim or refund allocation was
7 filed. No municipal tax-reduction incentive for early payment of taxes shall
8 apply to any amount allocated to the property tax bill under this chapter.

9 (4) If the property tax adjustment amount as described in subsection (e)
10 of this section exceeds the property tax, penalties, and interest, due for the
11 current and all prior years, the municipality shall refund the excess to the
12 taxpayer, without interest, within 20 days of the first date upon which taxes
13 become due and payable or 20 days after notification of the adjustment amount
14 by the Commissioner of Taxes, whichever is later.

15 * * * Meals and Rooms Tax * * *

16 Sec. 9. 32 V.S.A. § 9202(10)(D)(ii)(X) is amended to read:

17 (X) purchased ~~with food stamps~~ under the U.S.D.A. Supplemental
18 Nutrition Assistance Program (SNAP);

*** Property Transfer Tax ***

Sec. 10. 32 V.S.A. § 9608(a) is amended to read:

(a) Except as to transfers which are exempt pursuant to subdivision 9603(17) of this title, no town clerk shall record, or receive for recording, any deed to which is not attached a properly executed transfer tax return, complete and regular on its face, and a certificate in the form prescribed by the Natural Resources Board and the Commissioner of Taxes ~~signed under oath by the seller or the seller's legal representative,~~ that the conveyance of the real property and any development thereon by the seller is in compliance with or exempt from the provisions of 10 V.S.A. chapter 151. The certificate shall indicate whether or not the conveyance creates the partition or division of land. If the conveyance creates a partition or division of land, there shall be appended the current "Act 250 Disclosure Statement," required by 10 V.S.A. § 6007. A town clerk who violates this section shall be fined \$50.00 for the first such offense and \$100.00 for each subsequent offense. A person who purposely or knowingly falsifies any statement contained in the certificate required is punishable by fine of not more than \$500.00 or imprisonment for not more than one year, or both.

1 ***** Policy and Revenue Provisions *****

2 ***** Shared Equity Housing *****

3 Sec. 11. 32 V.S.A. § 3481 is amended to read:

4 § 3481. DEFINITIONS

5 The following definitions shall apply in this Part and chapter 101 of this
6 title, pertaining to the listing of property for taxation:

7 (1)(A) “Appraisal value” shall mean, with respect to property enrolled in
8 a use value appraisal program, the use value appraisal as defined in subdivision
9 3752(12) of this title, multiplied by the common level of appraisal, and with
10 respect to all other property, except for owner-occupied housing identified in
11 subdivision (C) of this section, the estimated fair market value. The estimated
12 fair market value of a property is the price ~~which~~ that the property will bring in
13 the market when offered for sale and purchased by another, taking into
14 consideration all the elements of the availability of the property, its use both
15 potential and prospective, any functional deficiencies, and all other elements
16 such as age and condition which combine to give property a market value.
17 Those elements shall include ~~a consideration of a decrease in value in~~
18 ~~nonrental residential property due to a housing subsidy covenant as defined in~~
19 ~~27 V.S.A. § 610, or~~ the effect of any ~~state~~ State or local law or regulation
20 affecting the use of land, including 10 V.S.A. chapter 151 or any land
21 capability plan established in furtherance or implementation thereof, rules

1 adopted by the State Board of Health and any local or regional zoning
2 ordinances or development plans. In determining estimated fair market value,
3 the sale price of the property in question is one element to consider, but is not
4 solely determinative.

5 * * *

6 (C) For owner-occupied housing that is subject to a housing subsidy
7 covenant, as defined in 27 V.S.A. § 610, imposed by a governmental,
8 quasi-governmental, or public purpose entity, that limits the price for which the
9 property may be sold, the housing subsidy covenant shall be deemed to cause a
10 material decrease in the value of the owner-occupied housing, and the
11 appraisal value means not more than 70 percent of what the fair market value
12 of the property would be if it were not subject to the housing subsidy covenant.

13 (2) “Listed value” shall be an amount equal to 100 percent of the
14 appraisal value. The ratio shall be the same for both real and personal
15 property.

16 * * * Solar Capacity Tax * * *

17 Sec. 12. 32 V.S.A. § 3802(17) is amended to read:

18 (17) Real and personal property, except land, composing a renewable
19 energy plant generating electricity from solar power, ~~to the extent the plant is~~
20 ~~exempt from taxation under chapter 215 of this title~~ which has a plant capacity
21 of less than 50 kW and is either:

1 (A) operated on a net metered system; or

2 (B) not connected to the electric grid and provides power only on the
3 property on which the plant is located.

4 Sec. 13. 32 V.S.A. § 3481(1)(C) is added to read:

5 (C) For real and personal property comprising a renewable energy
6 plant generating electricity from solar power, except land and property that is
7 exempt under subdivision 3802(17) of this title, appraisal value shall be
8 determined by an income capitalization or discounted cash flow approach
9 which includes the following:

10 (i) an appraisal model identified and published by the Director
11 employing appraisal industry standards and inputs;

12 (ii) a discount rate determined and published annually by the
13 Director;

14 (iii) the appraisal value shall be 70 percent of the value calculated
15 using the model published by the Director based on an expected 25-year
16 project life and shall be set in the grand list next lodged after the plant is
17 commissioned and each subsequent grand list for the lesser of the remaining
18 life of the project or 25 years;

19 (iv) for the purposes of calculating appraisal value for net metered
20 systems receiving a credit specified in 30 V.S.A. § 219a (h)(1)(k), the model

1 used to calculate value will not incorporate a factor for electricity rate
2 escalation;

3 (v) for plants operating as a net metered system as described in
4 30 V.S.A. § 219a with a capacity of 50 kW or greater, the plant capacity used
5 to determine value in the model shall be reduced by 50 kW and the appraisal
6 value shall be calculated only on additional capacity in excess of 50 kW.

7 (vi) The owner of a project shall respond to a request for
8 information from the municipal assessing officials by returning the information
9 sheet describing the project in the form specified by the Director not later than
10 45 days after the request for information is sent to the owner. If the owner
11 does not provide a complete and timely response, the municipality shall
12 determine appraisal value using the published model and the best estimates of
13 the inputs to the model available to the municipality at the time, and the
14 provisions of section 4006 of this title shall apply to the information form in
15 the same manner as if the information form were an inventory as described in
16 that section. Nothing in this subsection shall affect the availability of the
17 exemption set forth in the provisions of section 3845 of this title or availability
18 of a contract under the provisions of 24 V.S.A. § 2741.

1 Sec. 14. 32 V.S.A. § 3845 is amended to read:

2 § 3845. ~~ALTERNATE~~ RENEWABLE ENERGY SOURCES

3 (a) At an annual or special meeting warned for that purpose, a town may,
4 by a majority vote of those present and voting, exempt ~~alternate~~ renewable
5 energy sources, as defined herein, from real and personal property taxation.
6 Such exemption shall first be applicable against the grand list of the year in
7 which the vote is taken and shall continue until voted otherwise, in the same
8 manner, by the town.

9 (b) ~~For the purposes of~~ As used in this section, alternate renewable energy
10 ~~sources includes any plant, structure or facility used for the generation of~~
11 ~~electricity or production of~~ shall have the same meaning as in 30 V.S.A.
12 § 8002(17) for energy used on the premises for private, domestic, or
13 agricultural purposes, no part of which may be for sale or exchange to the
14 public. The term shall include, ~~but not be limited to~~ grist mills, windmills,
15 facilities for the collection of solar energy or the conversion of organic matter
16 to methane, net metering systems regulated by the Public Service Board under
17 30 V.S.A. § 219a, and all component parts thereof ~~including,~~ but excluding
18 land upon which the facility is located, ~~not to exceed one half acre.~~

1 Sec. 15. 32 V.S.A. § 8701(c) is amended to read:

2 (c) A renewable energy plant that generates electricity from solar power
3 shall be exempt from taxation under this section if it has a plant capacity ~~equal~~
4 ~~to or less than 10 kW~~ less than 50kW.

5 Sec. 16. 2012 Acts and Resolves No. 127, Sec. 4 is amended to read:

6 Sec. 4. ~~PROSPECTIVE REPEAL; REPORT~~

7 ~~32 V.S.A. §§ 8701(c) and 3802(17) (exemptions for small renewable energy~~
8 ~~plants) shall be repealed on January 1, 2023. By January 15, 2021, the~~
9 ~~department of taxes~~ Department of Taxes shall report to the ~~senate committees~~
10 ~~on finance and on natural resources and energy and the house committees on~~
11 ~~ways and means and on natural resources and energy~~ Senate Committees on
12 Finance and on Natural Resources and Energy and the House Committees on
13 Ways and Means and on Natural Resources and Energy with a
14 recommendation on whether the exemptions in 32 V.S.A. §§ 8701(c) and
15 3802(17) should be retained or allowed to be repealed and whether the rate of
16 tax in 32 V.S.A. § 8701(b) should be altered.

17 * * * Wood Products Manufacturer's Credit * * *

18 Sec. 17. 32 V.S.A. § 5930y is added to read:

19 § 5930y. WOOD PRODUCTS MANUFACTURE TAX CREDIT

20 (a) Definitions. The Secretary of Commerce and Community

21 Development, annually on or before February 1, shall designate any two

1 adjacent counties having at least four percent of their combined jobs provided
2 by employers that manufacture finished wood products and having the highest
3 combined unemployment rate in the State for at least one month in the
4 previous calendar year. Upon making a designation, the Secretary shall send a
5 written notice to the Commissioner of Taxes identifying the designated
6 counties.

7 (b) A credit against the income tax liability is available as follows:

8 (1) A credit of two percent of the wages paid in the taxable year by an
9 employer for services performed in the designated counties associated with the
10 manufacture of finished wood products. The credit shall be available to the
11 employer in any year the counties qualify and for one year after a qualification
12 ends. As used in this section, “finished wood products” means wood products
13 that are manufactured into the form in which they are offered for sale to
14 consumers.

15 (2) The credit, either alone or in combination with any other credit
16 allowed by this chapter, shall not reduce the income tax liability of the
17 employer by more than 80 percent.

18 (3) The recapture of development incentives established in 3 V.S.A.
19 chapter 47, subchapter 6 shall apply to the tax credits in this section, except
20 that the provisions of subsection 2512(c) of that title shall not apply to a
21 business relocation outside the designated counties.

1 Sec. 18. WOOD PRODUCT MANUFACTURE STUDY

2 The Secretary of Commerce and Community Development, in consultation
3 with the Department of Taxes, shall study and recommend economic and tax
4 incentives to ensure wood products manufacturers remain in Vermont, and that
5 they thrive in Vermont. The Secretary shall report his or her findings and
6 recommendations to the Senate Committee on Finance and the House
7 Committee on Ways and Means on or before January 15, 2015.

8 * * * Downtown and Village Center Tax Credits * * *

9 Sec. 19. 32 V.S.A. § 5930ee(1) is amended to read:

10 (1) The total amount of tax credits awarded annually, together with sales
11 tax reallocated under section 9819 of this title, does not exceed ~~\$1,700,000.00~~
12 \$2,200,000.00.

13 Sec. 20. 32 V.S.A. § 9741(39) is amended to read:

14 (39) Sales of building materials within any three consecutive years:
15 (+) in excess of one million dollars in purchase value, which may be
16 reduced to \$250,000.00 in purchase value upon approval of the Vermont
17 Economic Progress Council pursuant to section 5930a of this title, used in the
18 construction, renovation, or expansion of facilities which are used exclusively,
19 except for isolated or occasional uses, for the manufacture of tangible personal
20 property for sale; ~~or~~

1 (2) ~~Of~~ of any tangible personal property manufactured, processed, or
2 assembled by the user, if items of the same kind of tangible personal property
3 are offered for sale by him or her in the regular course of business, but the
4 mere storage, keeping, retention, or withdrawal from storage of tangible
5 personal property or the use for demonstrational or instructional purposes of
6 tangible personal property by the person who manufactured, processed or
7 assembled such property shall not be deemed a taxable use by him or her; and
8 for purposes of this section only, the sale of electrical power generated by the
9 taxpayer shall not be considered a sale by him or her in the regular course of
10 business if at least 60 percent of the electrical power generated annually by the
11 taxpayer is used by the taxpayer in his or her trade or business;

12 (3) ~~Of~~ of any tangible personal property, however acquired, where not
13 acquired for purposes of resale, upon which any taxable services described in
14 subdivision 9771(3) of this title have been performed; ~~and~~

15 (4) ~~Specified~~ specified digital products transferred electronically to an
16 end user; and

17 (5) telecommunications service except coin-operated telephone service,
18 private telephone service, paging service, private communications service, or
19 value-added non-voice data service.

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* * * Health Care Claims Tax * * *

Sec. 23. 32 V.S.A. § 10402 is amended to read:

§ 10402. HEALTH CARE CLAIMS TAX

(a) There is imposed on every health insurer an annual tax in an amount equal to ~~0.999 of one~~ 1.799 percent of all health insurance claims paid by the health insurer for its Vermont members in the previous fiscal year ending June 30. The annual fee shall be paid to the Commissioner of Taxes in one installment due by January 1.

(b) Revenues paid and collected under this chapter shall be deposited as follows:

(1) 0.199 of one percent of all health insurance claims into the Health IT-Fund established in section 10301 of this title; and

(2) ~~0.8 of one~~ 1.6 percent of all health insurance claims into the State Health Care Resources Fund established in 33 V.S.A. § 1901d.

* * *

Sec. 24. 32 V.S.A. § 10402 is amended to read:

§ 10402. HEALTH CARE CLAIMS TAX

(a) There is imposed on every health insurer an annual tax in an amount equal to ~~1.799~~ 1.6 percent of all health insurance claims paid by the health insurer for its Vermont members in the previous fiscal year ending June 30.

1 The annual fee shall be paid to the Commissioner of Taxes in one installment
2 due by January 1.

3 (b) Revenues paid and collected under this chapter shall be deposited as
4 follows:

5 ~~(1) 0.199 of one percent of all health insurance claims into the Health~~
6 ~~IT Fund established in section 10301 of this title; and~~

7 ~~(2) 1.6 percent of all health insurance claims into the State Health Care~~
8 Resources Fund established in 33 V.S.A. § 1901d.

9 * * *

10 * * * Propane Canisters * * *

11 Sec. 25. 33 V.S.A. § 2503 is amended to read:

12 § 2503. FUEL GROSS RECEIPTS TAX

13 (a) There is imposed a gross receipts tax of 0.5 percent on the retail sale of
14 the following types of fuel:

15 (1) heating oil, propane, kerosene, and other dyed diesel fuel delivered
16 to a residence or business;

17 (2) ~~propane~~;

18 ~~(3)~~ natural gas;

19 ~~(4)~~(3) electricity;

20 ~~(5)~~(4) coal.

21 * * *

1 Sec. 26. 32 V.S.A. § 9741(26) is amended to read:

2 (26) Sales of electricity, oil, gas, and other fuels used in a residence for
3 all domestic use, including heating, but not including fuel sold at retail in free
4 standing containers, or sold as part of a transaction where a free-standing
5 container is exchanged without a separate charge. The Commissioner shall by
6 rule determine that portion of the sales attributable to domestic use where fuels
7 are used for purposes in addition to domestic use.

8 * * * Repeals * * *

9 Sec. 27. REPEALS

10 (a) 2013 Acts and Resolves No. 73, Sec. 53 (future health care claims tax
11 changes) is repealed on July 1, 2017.

12 (b) 32 V.S.A. § 5930y is repealed on January 1, 2016, and the tax credit
13 shall not be available for tax years beginning after that date.

14 * * * Effective Dates * * *

15 Sec. 28. EFFECTIVE DATES

16 This act shall take effect on passage except:

17 (1) Notwithstanding 1 V.S.A. § 214, Secs. 1 (1099K filing requirement),
18 2 (consolidated returns), and 3 (VEGI) shall take effect on January 1, 2014 and
19 apply for tax year 2014 and after.

20 (2) Secs. 6 (corrected tax bills due to late filing of declaration), 7 (last
21 date for filing declaration), and 8 (corrected tax bills due to late filing of

1 property tax adjustment claim) shall take effect on July 1, 2014 and apply to
2 property appearing on grand lists lodged in 2014 and after.

3 (3) Sec. 11 (shared equity housing) shall take effect on January 1, 2015
4 and apply to property appearing on grand lists lodged in 2015 and after.

5 (4) Secs. 12–16 (solar plant exemptions and valuation) shall take effect
6 on January 1, 2015 and apply to property appearing on grand lists lodged in
7 2015 and after.

8 (5) Notwithstanding 1 V.S.A. § 214, Sec. 17 (wood products) of this act
9 shall take effect retroactively on January 1, 2014.

10 (6) Sec. 19 (downtown credits) shall apply to fiscal year 2015 and after.

11 (7) Secs. 20 (repeal of sales tax exemption), 22 (telecommunications use
12 tax), 25 (fuel gross receipts tax), and 26 (propane canisters) shall take effect on
13 July 1, 2014.

14 (8) Sec. 23 (health care claims tax rate and deposit to State Health Care
15 Resources Fund) shall take effect on July 1, 2014.

16 (9) Sec. 24 (health care claims tax rate) shall take effect on July 1, 2017.