

1 TO THE HONORABLE SENATE:

2 The Committee on Finance to which was referred Senate Bill No. 241
3 entitled “An act relating to personal possession and cultivation of cannabis and
4 the regulation of commercial cannabis establishments” respectfully reports that
5 it has considered the same and recommends that the bill be amended as
6 follows:

7 First: By striking out Sec. 2 in its entirety and inserting in lieu thereof the
8 following:

9 Sec. 2. MARIJUANA YOUTH EDUCATION AND PREVENTION

10 (a)(1) Relying on lessons learned from tobacco and alcohol prevention
11 efforts, the Department of Health, in collaboration with the Department of
12 Public Safety, the Agency of Education, and the Governor’s Highway Safety
13 Program, shall develop and administer an education and prevention program
14 focused on use of marijuana by youth under 25 years of age. In so doing, the
15 Department shall consider at least the following:

16 (A) Community- and school-based youth and family-focused
17 prevention initiatives that strive to:

18 (i) expand the number of school-based grants for substance abuse
19 services to enable each Supervisory Union to develop and implement a plan for
20 comprehensive substance abuse prevention education in a flexible manner that
21 ensures the needs of individual communities are addressed;

1 (ii) improve the Screening, Brief Intervention and Referral to
2 Treatment (SBIRT) practice model for professionals serving youth in schools
3 and other settings; and

4 (iii) expand family education programs.

5 (B) An informational and counter-marketing campaign using a public
6 website, printed materials, mass and social media, and advertisements for the
7 purpose of preventing underage marijuana use.

8 (C) Education for parents and health care providers to encourage
9 screening for substance use disorders and other related risks.

10 (D) Expansion of the use of SBIRT among the State’s pediatric
11 practices and school-based health centers.

12 (E) Strategies specific to youth who have been identified by the
13 Youth Risk Behavior Survey as having an increased risk of substance abuse.

14 (2) On or before March 15, 2017, the Department shall adopt rules to
15 implement the education and prevention program described in subsection (a) of
16 this section and implement the program on or before September 15, 2017.

17 (b) The Department shall include questions in its biannual Youth Risk
18 Behavior Survey to monitor the use of marijuana by youth in Vermont and to
19 understand the source of marijuana used by this population.

1 (c) Any data collected by the Department on the use of marijuana by youth
2 shall be maintained and organized in a manner that enables the pursuit of
3 future longitudinal studies.

4 Second: By adding a Sec. 10a to read as follows:

5 Sec. 10a. 18 V.S.A. § 4230g is added to read:

6 § 4230g. SALE OR FURNISHING MARIJUANA TO A PERSON UNDER
7 21 YEARS OF AGE; CIVIL ACTION FOR DAMAGES

8 (a) A spouse, child, guardian, employer, or other person who is injured in
9 person, property, or means of support by a person under 21 years of age who is
10 impaired by marijuana, or in consequence of the impairment by marijuana of
11 any person under 21 years of age, shall have a right of action in his or her own
12 name, jointly or severally, against any person or persons who have caused in
13 whole or in part such impairment by selling or furnishing marijuana to a person
14 under 21 years of age.

15 (b) Upon the death of either party, the action and right of action shall
16 survive to or against the party's executor or administrator. The party injured or
17 his or her legal representatives may bring either a joint action against the
18 impaired person under 21 years of age and the person or persons who sold or
19 furnished the marijuana, or a separate action against either or any of them.

20 (c) An action to recover for damages under this section shall be
21 commenced within two years after the cause of action accrues, and not after.

1 (d) In an action brought under this section, evidence of responsible actions
2 taken or not taken is admissible if otherwise relevant. Responsible actions may
3 include a marijuana establishment’s instruction to employees as to laws
4 governing the sale of marijuana to adults 21 years of age or older and
5 procedures for verification of age of customers.

6 (e) A defendant in an action brought under this section has a right of
7 contribution from any other responsible person or persons, which may be
8 enforced in a separate action brought for that purpose.

9 (f)(1) Except as provided in subdivision (2) of this subsection, nothing in
10 this section shall create a statutory cause of action against a social host for
11 furnishing marijuana to any person without compensation or profit. However,
12 this subdivision shall not be construed to limit or otherwise affect the liability
13 of a social host for negligence at common law.

14 (2) A social host who knowingly furnishes marijuana to a person under
15 21 years of age may be held liable under this section if the social host knew, or
16 a reasonable person in the same circumstances would have known, that the
17 person who received the marijuana was under 21 years of age.

18 (3) As used in this subsection, “social host” means a person who is not
19 the holder of a marijuana establishment license and is not required under
20 chapter 87 of this title to hold a marijuana establishment license.

1 Third: In Sec. 12, 18 V.S.A. § 4505(a)(2), in the second sentence, after the
2 words “municipal permits” by adding under this subsection (a)

3 Fourth: In Sec. 12, after “Subchapter 2.” by striking out the words
4 “Department of Public Safety” and inserting in lieu thereof the word
5 Administration

6 Fifth: In Sec. 12, 18 V.S.A. § 4511, before the words “For the purpose of”
7 by adding (a) and by adding subsections (b) and (c) to read as follows:

8 (b)(1) For the purpose of regulating the cultivation and testing of marijuana
9 in accordance with this chapter, the Agency of Agriculture, Food and Markets
10 shall have the following authority and duties:

11 (A) rulemaking in accordance with this chapter and 3 V.S.A.
12 chapter 25;

13 (B) the inspection of licensed marijuana cultivators and testing of
14 marijuana; and

15 (C) the prevention of contaminated or adulterated marijuana from
16 being offered for sale.

17 (2) The authority and duties of the Agency shall be in addition to, and
18 not a substitute for, the authority and duties of the Department.

19 (c)(1) There is established a Marijuana Advisory Board within the
20 Department for the purpose of advising the Department and other
21 administrative agencies and departments regarding policy for the

1 implementation and operation of this chapter. The Board shall be composed of
2 the following members:

3 (A) the Commissioner of Public Safety or designee;

4 (B) the Secretary of Agriculture, Food and Markets or designee;

5 (C) the Commissioner of Health or designee;

6 (D) the Commissioner of Taxes or designee; and

7 (E) a member of local law enforcement appointed by the Governor.

8 (2) The Department shall endeavor to notify and consult with the Board
9 prior to the adoption of any significant policy decision.

10 (3) The Secretary of Administration shall convene the first meeting of
11 the Board on or before June 1, 2016 and shall attend Board meetings.

12 Sixth: In Sec. 12, 18 V.S.A. § 4512 by striking out “(1)–(3)” and inserting
13 in lieu thereof (1)–(4)

14 Seventh: In Sec. 12, 18 V.S.A. § 4512(1)(B) by striking out “principals”
15 and inserting in lieu thereof applicants

16 Eighth: In Sec. 12, 18 V.S.A. § 4512 by striking out subdivision (1)(K) in
17 its entirety and by inserting in lieu thereof the following:

18 (K) procedures for seed to sale traceability of marijuana, including
19 any requirements for tracking software;

1 Ninth: In Sec. 12, 18 V.S.A. § 4512 by striking out subdivisions
2 (2)(A)–(C) in their entirety and by relettering the remaining subdivisions to be
3 alphabetically correct

4 Tenth: In Sec. 12, 18 V.S.A. § 4512 by striking out subdivisions (4)(B) and
5 (C) in their entirety and in subdivision (4)(A) after “samples;” by adding the
6 word and, and by relettering the remaining subdivision to be alphabetically
7 correct

8 Eleventh: In Sec. 12, 18 V.S.A. § 4512 in the first sentence before the word
9 “The Department” by adding (a) and by adding a subsection (b) to read as
10 follows:

11 (b) In addition to the rules adopted by the Department pursuant to
12 subsection (a) of this section, the Agency of Agriculture, Food and Markets
13 shall adopt rules regarding the cultivation and testing of marijuana regulated
14 pursuant to this chapter as follows:

15 (1) restrictions on the use by cultivators of pesticides that are injurious
16 to human health;

17 (2) standards for both the indoor and outdoor cultivation of marijuana,
18 including environmental protection requirements;

19 (3) procedures and standards for testing marijuana for contaminants and
20 potency and for quality assurance and control;

21 (4) reporting requirements of a testing laboratory; and

1 (5) inspection requirements for cultivators and testing laboratories.

2 Twelfth: In Sec. 12, 18 V.S.A. § 4513(b)(2) by striking out “January 1,
3 2018” and inserting in lieu thereof January 2, 2018

4 Thirteenth: In Sec. 12, by striking out 18 V.S.A. § 4513 in its entirety and
5 inserting in lieu thereof the following:

6 § 4513. IMPLEMENTATION

7 (a)(1) On or before April 15, 2017, the Department shall begin accepting
8 applications for cultivator licenses and testing laboratory licenses. The initial
9 application period shall remain open for 30 days. The Department may reopen
10 the application process for any period of time at its discretion.

11 (2) On or before June 15, 2017, the Department shall begin issuing
12 cultivator licenses and testing laboratory licenses to qualified applicants.

13 (b)(1) On or before May 15, 2017, the Department shall begin accepting
14 applications for retail licenses. The initial application period shall remain open
15 for 30 days. The Department may reopen the application process for any
16 period of time at its discretion.

17 (2) On or before September 15, 2017, the Department shall begin
18 issuing retailer licenses to qualified applicants. A license shall not permit a
19 licensee to open the store to the public or sell marijuana to the public prior to
20 January 2, 2018.

1 (c)(1) Prior to July 1, 2018, provided applicants meet the requirements of
2 this chapter, the Department shall issue:

3 (A) a maximum of 10 cultivator licenses that permit a cultivation
4 space of not more than 5,000 square feet;

5 (B) a maximum of five cultivator licenses that permit a cultivation
6 space of 5,001–10,000 square feet;

7 (C) a maximum of five testing laboratory licenses; and

8 (D) a maximum of 15 retailer licenses.

9 (2) On or after July 1, 2018 and before July 1, 2019, provided applicants
10 meet the requirements of this chapter and in addition to the licenses authorized
11 in subdivision (1) of this subsection, the Department shall issue:

12 (A) a maximum of 10 cultivator licenses that permit a cultivation
13 space of not more than 5,000 square feet for a total of 20 such licenses;

14 (B) a maximum of five cultivator licenses that permit a cultivation
15 space of 5,001–10,000 square feet for a total of 10 such licenses;

16 (C) a maximum of five testing laboratory licenses for a total of 10
17 such licenses; and

18 (C) a maximum of 15 retailer licenses for a total of 30 such licenses.

19 (3) On or after July 1, 2019, the limitations in subdivision (1) of this
20 subsection shall not apply and the Department shall use its discretion to issue
21 licenses in a number and size for the purpose of competing with and

1 undercutting the illegal market based on available data and recommendations
2 of the Marijuana Program Review Commission. A cultivator licensed under
3 the limitations of subdivisions (1) or (2) of this subsection may apply to the
4 Department to modify its license to expand its cultivation space.

5 Fourteenth: In Sec. 12, 18 V.S.A. § 4522(c)(1) by inserting a subdivision
6 (G) to read as follows:

7 (G) how the applicant will meet its operation’s need for energy
8 services at the lowest present value life-cycle cost, including environmental
9 and economic costs, through a strategy combining investments and
10 expenditures on energy efficiency and energy supply;

11 and by relettering the remaining subdivisions to be alphabetically correct

12 Fifteenth: In Sec. 12, 18 V.S.A. § 4524(e) after the words “drug-related” by
13 adding the word criminal

14 Sixteenth: In Sec. 12, 18 V.S.A. § 4525, in subsection (d), after the word
15 “Department” by adding the words and Agency of Agriculture, Food and
16 Markets and by adding a subsection (f) to read as follows:

17 (f)(1) Only unadulterated marijuana shall be offered for sale. If, upon
18 inspection, the Agency of Agriculture, Food and Markets finds any violative
19 pesticide residue or other contaminants of concern, the Agency shall order the
20 marijuana, either individually or in blocks, to be:

21 (A) put on stop-sale;

1 (B) treated in a particular manner; or

2 (C) destroyed according to the Agency’s instructions.

3 (2) Marijuana ordered destroyed or placed on stop-sale shall be clearly
4 separable from salable marijuana. Any order shall be confirmed in writing
5 within seven days. The order shall include the reason for action, a description
6 of the marijuana affected, and any recommended treatment.

7 (3) A person may appeal an order issued pursuant to this section within
8 15 days of receiving the order. The appeal shall be made in writing to the
9 Secretary of Agriculture, Food and Markets and shall clearly identify the
10 marijuana affected and the basis for the appeal.

11 Seventeenth: In Sec. 12, 18 V.S.A. § 4526, in subdivision (b)(1)(A), by
12 striking out “one ounce” inserting in lieu thereof one-half ounce and in
13 subsection (c) by striking out “may” and inserting in lieu thereof shall and after
14 “marijuana” by adding , and after “plant” by adding , and shall not package
15 marijuana with other items, such as paraphernalia, for sale to customers

16 Eighteenth: In Sec. 12, by striking out 18 V.S.A. § 4528 in its entirety and
17 inserting in lieu thereof the following:

18 § 4528. FEES

19 (a) The Department of Public Safety shall charge and collect initial license
20 application fees and annual license renewal fees for each type of marijuana

1 license under this chapter. Fees shall be due and payable at the time of license
2 application or renewal.

3 (b)(1) The nonrefundable fee accompanying an application for a cultivator
4 license pursuant to section 4525 of this chapter shall be determined as follows:

5 (A) For a cultivator license that permits a cultivation space of not
6 more than 5,000 square feet, the application fee shall be \$15,000.00.

7 (B) For a cultivator license that permits a cultivation space of
8 5,001–10,000 square feet, the application fee shall be \$25,000.00.

9 (2) The nonrefundable fee accompanying an application for a retailer
10 license pursuant to section 4526 of this chapter shall be \$15,000.00.

11 (3) The nonrefundable fee accompanying an application for a marijuana
12 testing laboratory license pursuant to section 4527 of this chapter shall be
13 \$500.00.

14 (4) If person submits a qualifying application for a marijuana
15 establishment license during an open application, pays the nonrefundable
16 application fee, but is not selected to receive a license due to the limited
17 number of licenses available, the person may reapply, based on availability, for
18 such a license within two years by resubmitting the application with any
19 necessary updated information, and shall be charged a fee that is:

1 (A) fifty percent of the application fees set forth in subdivision
2 (1)–(3) of this subsection if the original application was submitted prior to
3 July 1, 2018; or

4 (B) twenty-five percent of the application fees set forth in
5 subdivisions (1)–(3) of this subsection if the original application was submitted
6 on or after July 1, 2018 and before July 1, 2019.

7 (c)(1) The initial annual license fee and subsequent annual renewal fee for
8 a cultivator license pursuant to section 4525 of this chapter shall be shall be
9 determined as follows:

10 (A) For a cultivator license that permits a cultivation space of not
11 more than 5,000 square feet, the initial annual license and subsequent renewal
12 fee shall be \$15,000.00.

13 (B) For a cultivator license that permits a cultivation space of
14 5,001–10,000 square feet, the initial annual license and subsequent renewal fee
15 shall be \$25,000.00.

16 (2) The initial annual license fee and subsequent annual renewal fee for
17 a retailer license pursuant to section 4526 of this chapter shall be \$15,000.00.

18 (3) The initial annual license fee and subsequent annual renewal fee for
19 a marijuana testing laboratory license pursuant to section 4527 of this chapter
20 shall be \$2,500.00.

21 (d) The following administrative fees shall apply:

1 (1) Change of corporate structure fee (per person) shall be \$1,000.00.

2 (2) Change of name fee shall be \$1,000.00.

3 (3) Change of location fee shall be \$1,000.00.

4 (4) Modification of license premises fee shall be \$250.00.

5 (5) Addition of financier fee shall be \$250.00.

6 (6) Duplicate license fee shall be \$100.00.

7 Nineteenth: In Sec. 12, 18 V.S.A. chapter 87, by striking out subchapter 4
8 in its entirety and by redesignating subchapter 5 to be subchapter 4

9 Twentieth: In Sec. 12, 18 V.S.A. § 4546(b)(5) after the word “public” by
10 inserting , one of whom shall have expertise in public health,

11 Twenty-first: In Sec. 12, 18 V.S.A. § 4547(a) in subdivision (7) by striking
12 out the word “and” and in subdivision (8) by striking out “;” and inserting in
13 lieu thereof ; and by striking out subdivision (10) in its entirety and inserting in
14 lieu thereof the following:

15 (10) monitor the extent to which marijuana is accessed through both the
16 legal and illegal market by persons under 21 years of age;

17 (11) identify strategies for preventing youth from using marijuana;

18 (12) identify academic and scientific research, including longitudinal
19 research questions, that when completed may assist policymakers in
20 developing marijuana policy in accordance with this act;

1 (1) sales under any circumstances in which the State is without power to
2 impose the tax; and

3 (2) sales made by any dispensary, provided the marijuana will be
4 provided only to registered qualifying patients directly or through their
5 registered caregivers.

6 § 7902. LIABILITY FOR TAX AND PENALTIES

7 (a) Any tax collected under this chapter shall be deemed to be held by the
8 retailer in trust for the State of Vermont. Any tax collected under this chapter
9 shall be accounted for separately so as to clearly indicate the amount of tax
10 collected, and that the tax receipts are the property of the State of Vermont.

11 (b) Every retailer required to collect the tax imposed by this chapter shall
12 be personally and individually liable for the amount of tax together with such
13 interest and penalty as has accrued under this title. If the retailer is a
14 corporation or other entity, the personal liability shall extend to any officer or
15 agent of the corporation or entity who as an officer or agent of the same has the
16 authority to collect the tax and transmit it to the Commissioner of Taxes as
17 required in this chapter.

18 (c) A retailer shall have the same rights in collecting the tax from his or her
19 purchaser or regarding nonpayment of the tax by the purchaser as if the tax
20 were a part of the purchase price of the marijuana and payable at the same
21 time; provided, however, if the retailer required to collect the tax has failed to

1 remit any portion of the tax to the Commissioner of Taxes, the Commissioner
2 of Taxes shall be notified of any action or proceeding brought by the retailer to
3 collect the tax and shall have the right to intervene in such action or
4 proceeding.

5 (d) A retailer required to collect the tax may also refund or credit to the
6 purchaser any tax erroneously, illegally, or unconstitutionally collected. No
7 cause of action that may exist under State law shall accrue against the retailer
8 for the tax collected unless the purchaser has provided written notice to a
9 retailer, and the retailer has had 60 days to respond.

10 (e) To the extent not inconsistent with this chapter, the provisions for the
11 assessment, collection, enforcement, and appeals of the sales and use taxes in
12 chapter 233 of this title shall apply to the tax imposed by this chapter.

13 § 7903. BUNDLED TRANSACTIONS

14 (a) Except as provided in subsection (b) of this section, a retail sale of a
15 bundled transaction that includes marijuana is subject to the tax imposed by
16 this chapter on the entire selling price of the bundled transaction.

17 (b) If the selling price is attributable to products that are taxable and
18 products that are not taxable under this chapter, the portion of the price
19 attributable to the nontaxable products are subject to the tax imposed by this
20 chapter unless the retailer can identify by reasonable and verifiable standards

1 the portion that is not subject to tax from its books and records that are kept in
2 the regular course of business.

3 (c) As used in this section, “bundled transaction” means:

4 (1) the retail sale of two or more products where the products are
5 otherwise distinct and identifiable, are sold for one nonitemized price, and at
6 least one of the products includes marijuana subject to the tax under this
7 chapter; or

8 (2) marijuana provided free of charge with the required purchase of
9 another product.

10 § 7904. RETURNS

11 (a) Any retailer required to collect the tax imposed by this chapter shall, on
12 or before the 15th day of every month, return to the Department of Taxes,
13 under oath of a person with legal authority to bind the retailer, a statement
14 containing its name and place of business, the amount of marijuana sales
15 subject to the excise tax imposed by this subchapter sold in the preceding
16 month, and any other information required by the Department of Taxes, along
17 with the tax due.

18 (b) Every retailer shall maintain, for not less than three years, accurate
19 records showing all transactions subject to tax liability under this chapter.
20 These records are subject to inspection by the Department of Taxes at all
21 reasonable times during normal business hours.

1 § 7905. LICENSES

2 (a) Every retailer required to collect the tax imposed by this chapter shall
3 apply for a marijuana excise tax license in the manner prescribed by the
4 Commissioner of Taxes. The Commissioner shall issue, without charge, to
5 each registrant a license empowering him or her to collect the marijuana excise
6 tax. Each license shall state the place of business to which it is applicable.
7 The license shall be prominently displayed in the place of business of the
8 registrant. The licenses shall be nonassignable and nontransferable and shall
9 be surrendered to the Commissioner immediately upon the registrant's ceasing
10 to do business at the place named. A license to collect marijuana excise tax
11 shall be in addition to the licenses required by sections 9271 (meals and rooms
12 tax) and 9707 (sales and use tax) of this title and any license required by the
13 Department of Public Safety.

14 (b) The Department of Public Safety may require the Commissioner of
15 Taxes to suspend or revoke the tax license of any person for failure to comply
16 with any provision of this chapter.

17 Twenty-third: By adding a Sec. 12b to read as follows:

18 Sec. 12b. 32 V.S.A. § 5811 is amended to read:

19 § 5811. DEFINITIONS

20 The following definitions shall apply throughout this chapter unless the
21 context requires otherwise:

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(18) “Vermont net income” means, for any taxable year and for any corporate taxpayer:

(A) the taxable income of the taxpayer for that taxable year under the laws of the United States, without regard to 26 U.S.C. § 168(k) of the Internal Revenue Code, and excluding income which under the laws of the United States is exempt from taxation by the states:

(i) increased by:

(I) the amount of any deduction for State and local taxes on or measured by income, franchise taxes measured by net income, franchise taxes for the privilege of doing business and capital stock taxes; and

(II) to the extent such income is exempted from taxation under the laws of the United States by the amount received by the taxpayer on and after January 1, 1986 as interest income from State and local obligations, other than obligations of Vermont and its political subdivisions, and any dividends or other distributions from any fund to the extent such dividend or distribution is attributable to such Vermont State or local obligations;

(III) the amount of any deduction for a federal net operating loss; and

(ii) decreased by:

1 (I) the “gross-up of dividends” required by the federal Internal
2 Revenue Code to be taken into taxable income in connection with the
3 taxpayer’s election of the foreign tax credit; ~~and~~

4 (II) the amount of income which results from the required
5 reduction in salaries and wages expense for corporations claiming the Targeted
6 Job or WIN credits; and

7 (III) any federal deduction that the taxpayer would have been
8 allowed for the cultivation, testing, processing, or sale of marijuana, as
9 authorized under 18 V.S.A. chapter 86 or 87, but for 26 U.S.C. § 280E.

10 * * *

11 (21) “Taxable income” means federal taxable income determined
12 without regard to 26 U.S.C. § 168(k) and:

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

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

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

18 (iii) the amount of State and local income taxes deducted from
19 federal adjusted gross income for the taxable year, but in no case in an amount
20 that will reduce total itemized deductions below the standard deduction
21 allowable to the taxpayer; and

1 (iv) the amount of total itemized deductions, other than deductions
2 for State and local income taxes, medical and dental expenses, or charitable
3 contributions, deducted from federal adjusted gross income for the taxable
4 year, that is in excess of two and one-half times the standard deduction
5 allowable to the taxpayer; and

6 (B) Decreased by the following items of income (to the extent such
7 income is included in federal adjusted gross income):

8 (i) income from United States government obligations;

9 (ii) with respect to adjusted net capital gain income as defined in
10 26 U.S.C. § 1(h) reduced by the total amount of any qualified dividend
11 income: either the first \$5,000.00 of such adjusted net capital gain income; or
12 40 percent of adjusted net capital gain income from the sale of assets held by
13 the taxpayer for more than three years, except not adjusted net capital gain
14 income from:

15 (I) the sale of any real estate or portion of real estate used by
16 the taxpayer as a primary or nonprimary residence; or

17 (II) the sale of depreciable personal property other than farm
18 property and standing timber; or stocks or bonds publicly traded or traded on
19 an exchange, or any other financial instruments; regardless of whether sold by
20 an individual or business;

1 (b) The central testing laboratory shall obtain a certificate of approval from
2 the Department of Health pursuant to 18 V.S.A. § 4207.

3 (c) As used in this section, “regulated drug” shall have the same meaning
4 as in 18 V.S.A. § 4201.

5 Twenty-eighth: By striking out Sec. 30 (effective dates) in its entirety and
6 inserting in lieu thereof the following:

7 Sec. 31. EFFECTIVE DATES

8 (a) This section and Secs. 1, 2, 12, 12a, 18a, and 29a shall take effect on
9 passage.

10 (b) Secs. 7, 10a, 11, 13 through 18, and 19 through 29 shall take effect on
11 July 1, 2016.

12 (c) Sec. 12b shall take effect January 1, 2017 and shall apply to taxable
13 year 2017 and after.

14 (d) Secs. 6, 8, 9, 10, 12c, and 30 shall take effect on January 2, 2018.

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16 (Committee vote: _____)

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Senator _____

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FOR THE COMMITTEE