

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 269

BY WAYS AND MEANS COMMITTEE

AN ACT

1 RELATING TO EDUCATION; AMENDING SECTION 72-1204, IDAHO CODE, TO REVISE A
2 SUNSET DATE; AMENDING SECTION 72-1205, IDAHO CODE, TO REVISE A SUNSET
3 DATE; REPEALING SECTION 72-1206, IDAHO CODE, RELATING TO THE IN-DEMAND
4 CAREERS FUND; AMENDING SECTION 63-3638, IDAHO CODE, TO REMOVE A PROVI-
5 SION REGARDING THE IN-DEMAND CAREERS FUND; AND DECLARING AN EMERGENCY
6 AND PROVIDING EFFECTIVE DATES.
7

8 Be It Enacted by the Legislature of the State of Idaho:

9 SECTION 1. That Section 72-1204, Idaho Code, be, and the same is hereby
10 amended to read as follows:

11 72-1204. IDAHO LAUNCH GRANT PROGRAM AND IN-DEMAND CAREERS FUND -- DEF-
12 INITIONS. (1) As used in this section through section 72-1206, Idaho Code:

13 (a) "Board" means the state board of education.

14 (b) "Council" means the workforce development council established in
15 this chapter.

16 (c) "Eligible adult learner" means an Idaho resident who is pursuing
17 education or training for an in-demand career.

18 (d) "Eligible coursework" means courses or training necessary for the
19 completion of a participant's declared in-demand career.

20 (e) "Eligible education expenses" means student tuition and fees at an
21 eligible institution for eligible coursework; however, in no case shall
22 the council reimburse more than eighty percent (80%) of a program's
23 total tuition and fees or more than eight thousand dollars (\$8,000),
24 whichever is less.

25 (f) "Eligible institution" means a training provider as recognized by
26 the council under the workforce innovation and opportunity act or the
27 workforce development training fund. Eligible institution also means a
28 community college established pursuant to the provisions of chapter 21,
29 title 33, Idaho Code.

30 (g) "Eligible student" means a student who:

31 (i) Is an Idaho resident;

32 (ii) Will graduate from an accredited high school or its equiva-
33 lent in Idaho as determined by the board beginning with the spring
34 2024 graduating class;

35 (iii) Has enrolled in or applied to an eligible institution and be-
36 gins enrollment in the fall semester following graduation, unless
37 the council grants an extension for extenuating circumstances
38 such as those outlined in section 72-1205, Idaho Code; and

39 (iv) Has used next steps Idaho or an equivalent career exploration
40 program accepted by the council and has completed a career pathway
41 plan that meets the minimum requirements established by the coun-
42 cil.

1 (h) "Grant" means an amount to be determined by the council that shall
2 not exceed eight thousand dollars (\$8,000) per eligible student.

3 (i) "Grant distribution platform" means a digital platform through
4 which grant funds are transferred from the council to the account of a
5 participant to be used for eligible education expenses.

6 (j) "In-demand careers" means careers that have a positive economic
7 output for the state of Idaho and increase economic mobility for the
8 people of Idaho. Factors including but not limited to the number of
9 job openings, the rate of job growth, and the length of the training
10 program shall be incorporated to create a matrix of careers and train-
11 ing programs that align to in-demand careers. Careers that require a
12 postbaccalaureate degree for entry into the profession shall not be
13 included in the matrix or as an in-demand career.

14 (k) "Participant" means an Idaho resident for whom a grant is awarded
15 under section 72-1205, Idaho Code, and who has met the minimum academic
16 standards of, and has been accepted into, an eligible institution.

17 (l) "Program" means the Idaho launch grant program established by sec-
18 tion 72-1205, Idaho Code.

19 (m) "Resident" means an individual meeting legal residency require-
20 ments as defined in section 33-3717B, Idaho Code.

21 (2) The provisions of this section shall be null, void, and of no force
22 and effect on and after ~~July 1, 2029~~ June 30, 2026.

23 SECTION 2. That Section 72-1205, Idaho Code, be, and the same is hereby
24 amended to read as follows:

25 72-1205. IDAHO LAUNCH GRANT PROGRAM. (1) There is hereby established
26 the Idaho launch grant program to be administered by the council according
27 to the provisions of this section. The purpose of the program is to provide
28 education grants for eligible students.

29 (2) In order to administer the program, the council shall consult with
30 necessary agencies to:

31 (a) Create and administer, or designate a third party to create and ad-
32 minister, a grant distribution platform;

33 (b) Establish a grant application process for eligible students. To
34 ensure eligible students receive notification prior to postsecondary
35 institution enrollment deadlines, the council may stagger applications
36 so that initial grant awards are announced by December 31 in the year
37 preceding an eligible student's graduation from high school and that
38 additional grant awards be made no later than June 30 of the academic
39 year the eligible student graduates from high school. Additional grant
40 award announcements may be made after such date based on the availabil-
41 ity of funds;

42 (c) Award grants to eligible students, subject to legislative appro-
43 priation and to the following conditions, beginning with the graduating
44 class of 2025:

45 (i) If eligible student applications exceed available funding in
46 a fiscal year, grant awards shall be prioritized first based on the
47 pursuit of an in-demand career and based on the highest rankings
48 in the matrix established pursuant to section 72-1204(j), Idaho
49 Code;

1 (ii) If additional funds remain, prioritization shall then be
2 based on an eligible student's financial need as verified by the
3 Idaho state tax commission using the prior year's tax return, most
4 recent income documents, or other criteria determined by the work-
5 force development council established in this chapter; and

6 (iii) If available funding in a fiscal year exceeds eligible stu-
7 dents, any unused appropriations may be used in accordance with
8 section 72-1206(4), Idaho Code; and

9 (d) Take other such actions as are necessary to implement and enforce
10 the provisions of this section.

11 (3) Participants must expend all grant funds within three (3) years of
12 the award date. Any remaining funds after a break in enrollment exceeding
13 six (6) months or unused funds at the end of the three (3) year period shall
14 revert to the in-demand careers fund established in section 72-1206, Idaho
15 Code. The council or its designated staff may grant an extension or excep-
16 tion by demonstrating to the council an extenuating circumstance, including
17 but not limited to religious service, military service, structured volun-
18 teer service, or health or medical issues.

19 (4) No more than one half (1/2) of the initial grant award may be ex-
20 pended by a participant in any academic year; provided, however, that this
21 subsection shall not apply:

22 (a) To a participant in a program that is less than twelve (12) months in
23 length; or

24 (b) In other extenuating circumstances as determined by the council.

25 (5) Grant awards shall be capped at one (1) grant per eligible student.

26 (6) The council shall adopt policies outlining triggering events that
27 may lead to earlier reversion of student grants or repayment grants, in-
28 cluding but not limited to unsatisfactory academic progress, expulsion, or
29 transfer to an out-of-state program prior to attainment of a credential or
30 degree. Any reverted or repaid grants shall be paid to the in-demand careers
31 fund established in section 72-1206, Idaho Code.

32 (7) The provisions of this section shall be null, void, and of no force
33 and effect on and after ~~July 1, 2029~~ June 30, 2026.

34 SECTION 3. That Section 72-1206, Idaho Code, be, and the same is hereby
35 repealed.

36 SECTION 4. That Section 63-3638, Idaho Code, be, and the same is hereby
37 amended to read as follows:

38 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
39 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,
40 and 63-3709, Idaho Code, shall be distributed by the state tax commission as
41 follows:

42 (1) An amount of money shall be distributed to the state refund account
43 sufficient to pay current refund claims. All refunds authorized under this
44 chapter by the state tax commission shall be paid through the state refund
45 account, and those moneys are continuously appropriated.

46 (2) Five million dollars (\$5,000,000) per year is continuously appro-
47 priated and shall be distributed to the permanent building fund, provided by
48 section 57-1108, Idaho Code.

1 (3) Four million eight hundred thousand dollars (\$4,800,000) per year
2 is continuously appropriated and shall be distributed to the water pollution
3 control fund established by section 39-3628, Idaho Code.

4 (4) An amount equal to the sum required to be certified by the chair-
5 man of the Idaho housing and finance association to the state tax commis-
6 sion pursuant to section 67-6211, Idaho Code, in each year is continuously
7 appropriated and shall be paid to any capital reserve fund established by
8 the Idaho housing and finance association pursuant to section 67-6211, Idaho
9 Code. Such amounts, if any, as may be appropriated hereunder to the capital
10 reserve fund of the Idaho housing and finance association shall be repaid for
11 distribution under the provisions of this section, subject to the provisions
12 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-
13 tion, as soon as possible, from any moneys available therefor and in excess
14 of the amounts the association determines will keep it self-supporting.

15 (5) An amount equal to the sum required by the provisions of sections
16 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
17 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
18 paid as provided by sections 63-709 and 63-717, Idaho Code.

19 (6) An amount required by the provisions of chapter 53, title 33, Idaho
20 Code.

21 (7) An amount required by the provisions of chapter 87, title 67, Idaho
22 Code.

23 (8) For fiscal year 2011 and each fiscal year thereafter, four million
24 one hundred thousand dollars (\$4,100,000), of which two million two hundred
25 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four
26 (44) counties in equal amounts and one million nine hundred thousand dol-
27 lars (\$1,900,000) shall be distributed to the forty-four (44) counties in
28 the proportion that the population of the county bears to the population of
29 the state. For fiscal year 2012 and for each fiscal year thereafter, the
30 amount distributed pursuant to this subsection shall be adjusted annually
31 by the state tax commission in accordance with the consumer price index for
32 all urban consumers (CPI-U) as published by the U.S. department of labor,
33 bureau of labor statistics, but in no fiscal year shall the total amount
34 allocated for counties under this subsection be less than four million one
35 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-
36 justment required in this section shall be distributed to each county in the
37 proportion that the population of the county bears to the population of the
38 state. Each county shall establish a special election fund to which shall
39 be deposited all revenues received from the distribution pursuant to this
40 subsection. All such revenues shall be used exclusively to defray the costs
41 associated with conducting elections as required of county clerks by the
42 provisions of section 34-1401, Idaho Code.

43 (9) One dollar (\$1.00) on each application for certificate of title
44 or initial application for registration of a motor vehicle, snowmobile,
45 all-terrain vehicle or other vehicle processed by the county assessor or the
46 Idaho transportation department, excepting those applications in which any
47 sales or use taxes due have been previously collected by a retailer, shall be
48 a fee for the services of the assessor of the county or the Idaho transporta-
49 tion department in collecting such taxes and shall be paid into the current

1 expense fund of the county or state highway account established in section
2 40-702, Idaho Code.

3 (10) Eleven and five-tenths percent (11.5%) of revenues collected un-
4 der this chapter, following any distributions required by sections 63-3203,
5 63-3620F, and 63-3709, Idaho Code, and by subsection (1) of this section, is
6 continuously appropriated and shall be distributed to the revenue-sharing
7 account, which is hereby created in the state treasury, and the moneys in the
8 revenue-sharing account will be paid in installments each calendar quarter
9 by the state tax commission as follows:

10 (a) Forty-five and two-tenths percent (45.2%) shall be paid to the var-
11 ious cities as follows:

12 (i) The revenue-sharing amount calculated by the state tax com-
13 mission for the various cities for each quarter of fiscal year 2020
14 shall be the base amount for current quarterly revenue distribu-
15 tion amounts. The state tax commission shall calculate the per
16 capita distribution for each city resulting from the previous fis-
17 cal year's distributions.

18 (ii) If there is no change in the amount of the revenue-sharing
19 account from the same quarter of the previous fiscal year, then the
20 various cities shall receive the same amount received for the same
21 quarter of the previous fiscal year.

22 (iii) If the balance of the revenue-sharing account for the cur-
23 rent quarter is greater than the balance of the revenue-sharing
24 account for the same quarter of the previous fiscal year, then:

25 1. If the distributions made to the cities during the same
26 quarter of the previous fiscal year were below the base
27 amount established in fiscal year 2020, then the various
28 cities shall first receive a proportional increase up to the
29 base amount for each city and up to a one-percent (1%) in-
30 crease over such base amount. Any remaining moneys shall be
31 distributed to cities with a below-average per capita dis-
32 tribution in the proportion that the population of that city
33 bears to the population of all cities with below-average per
34 capita distributions within the state.

35 2. If the distributions made to the cities during the same
36 quarter of the previous fiscal year were at or above the
37 base amount established in fiscal year 2020, then the cities
38 shall receive the same distribution they received during the
39 same quarter of the previous fiscal year plus a proportional
40 increase up to one percent (1%). Any remaining moneys shall
41 be distributed to the cities with a below-average per capita
42 distribution in the proportion that the population of that
43 city bears to the population of all cities with a below-aver-
44 age per capita distribution within the state.

45 (iv) If the balance of the revenue-sharing account for the cur-
46 rent quarter is less than the balance of the revenue-sharing ac-
47 count for the same quarter of the previous fiscal year, then the
48 cities shall first receive a proportional reduction down to the
49 base amount established in fiscal year 2020. If further reduc-
50 tions are necessary, the cities shall receive reductions based on

1 the proportion that each city's population bears to the population
2 of all cities within the state.

3 (b) Forty-seven and one-tenth percent (47.1%) shall be paid to the var-
4 ious counties as follows:

5 (i) Fifty-nine and eight-tenths percent (59.8%) of the amount to
6 be distributed under this paragraph (b) of this subsection shall
7 be distributed as follows:

8 1. One million three hundred twenty thousand dollars
9 (\$1,320,000) annually shall be distributed one forty-fourth
10 (1/44) to each of the various counties; and

11 2. The balance of such amount shall be paid to the various
12 counties, and each county shall be entitled to an amount in
13 the proportion that the population of that county bears to
14 the population of the state; and

15 (ii) Forty and two-tenths percent (40.2%) of the amount to be dis-
16 tributed under this paragraph (b) of this subsection shall be dis-
17 tributed as follows:

18 1. Each county that received a payment under the provisions
19 of section 63-3638(e), Idaho Code, as that subsection ex-
20 isted immediately prior to July 1, 2000, during the fourth
21 quarter of calendar year 1999, shall be entitled to a like
22 amount during succeeding calendar quarters.

23 2. If the dollar amount of money available under this sub-
24 section (10) (b) (ii) in any quarter does not equal the amount
25 paid in the fourth quarter of calendar year 1999, each
26 county's payment shall be reduced proportionately.

27 3. If the dollar amount of money available under this sub-
28 section (10) (b) (ii) in any quarter exceeds the amount paid
29 in the fourth quarter of calendar year 1999, each county
30 shall be entitled to a proportionately increased payment,
31 but such increase shall not exceed one hundred five percent
32 (105%) of the total payment made in the fourth quarter of
33 calendar year 1999.

34 4. If the dollar amount of money available under this sub-
35 section (10) (b) (ii) in any quarter exceeds one hundred five
36 percent (105%) of the total payment made in the fourth quar-
37 ter of calendar year 1999, any amount over and above such
38 one hundred five percent (105%) shall be paid to the various
39 counties in the proportion that the population of the county
40 bears to the population of the state; and

41 (c) Seven and seven-tenths percent (7.7%) of the amount appropriated in
42 this subsection shall be paid to the several counties for distribution
43 to special purpose taxing districts as follows:

44 (i) Each such district that received a payment under the provi-
45 sions of section 63-3638(e), Idaho Code, as such subsection ex-
46 isted immediately prior to July 1, 2000, during the fourth quarter
47 of calendar year 1999, shall be entitled to a like amount during
48 succeeding calendar quarters.

49 (ii) If the dollar amount of money available under this subsec-
50 tion (10) (c) in any quarter does not equal the amount paid in the

1 fourth quarter of calendar year 1999, each special purpose taxing
2 district's payment shall be reduced proportionately.

3 (iii) If the dollar amount of money available under this subsec-
4 tion (10) (c) in any quarter exceeds the amount distributed under
5 paragraph (c) (i) of this subsection, each special purpose taxing
6 district shall be entitled to a share of the excess based on the
7 proportion each such district's current property tax budget bears
8 to the sum of the current property tax budgets of all such dis-
9 tricts in the state. Each year, starting with the distribution
10 for the quarter ending December 31, the state tax commission shall
11 calculate this distribution based on the district's current prop-
12 erty tax budgets, including any unrecovered forgone amounts as de-
13 termined under section 63-802(1) (e), Idaho Code. When a special
14 purpose taxing district is situated in more than one (1) county,
15 the state tax commission shall determine the portion attributable
16 to the special purpose taxing district from each county in which it
17 is situated.

18 (iv) If special purpose taxing districts are consolidated, the
19 resulting district is entitled to a base amount equal to the sum of
20 the base amounts received in the last calendar quarter by each dis-
21 trict prior to the consolidation.

22 (v) If a special purpose taxing district is dissolved or disin-
23 corporated, the state tax commission shall continuously distrib-
24 ute to the board of county commissioners an amount equal to the
25 last quarter's distribution prior to dissolution or disincorpora-
26 tion. The board of county commissioners shall determine any re-
27 distribution of moneys so received.

28 (vi) Taxing districts formed after January 1, 2001, are not en-
29 titled to a payment under the provisions of this paragraph (c) of
30 this subsection.

31 (vii) For purposes of this paragraph (c) of this subsection, a spe-
32 cial purpose taxing district is any taxing district that is not a
33 city, a county, or a school district.

34 (viii) Special purpose taxing districts shall use funds received
35 under the provisions of this subsection only for the purposes for
36 which the special purpose taxing districts were formed.

37 (11) Amounts calculated in accordance with section 2, chapter 356, laws
38 of 2001, for annual distribution to counties and other taxing districts be-
39 ginning in October 2001 for replacement of property tax on farm machinery and
40 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
41 districts, the state tax commission shall distribute one-fourth (1/4) of
42 this amount certified quarterly to each county. For school districts, the
43 state tax commission shall distribute one-fourth (1/4) of the amount cer-
44 tified quarterly to each school district. For nonschool districts, the
45 county auditor shall distribute such amounts to each district within thirty
46 (30) calendar days from receipt of moneys from the state tax commission.
47 Moneys received by each taxing district for replacement shall be utilized
48 in the same manner and in the same proportions as revenues from property
49 taxation. The moneys remitted to the county treasurer for replacement of
50 property exempt from taxation pursuant to section 63-602EE, Idaho Code, may

1 be considered by the counties and other taxing districts and budgeted at the
2 same time, in the same manner, and in the same year as revenues from taxation
3 on personal property, which these moneys replace. If taxing districts are
4 consolidated, the resulting district is entitled to an amount equal to the
5 sum of the amounts received in the last calendar quarter by each district
6 pursuant to this subsection prior to the consolidation. If a taxing district
7 is dissolved or disincorporated, the state tax commission shall continu-
8 ously distribute to the board of county commissioners an amount equal to the
9 last quarter's distribution prior to dissolution or disincorporation. The
10 board of county commissioners shall determine any redistribution of moneys
11 so received. If a taxing district annexes territory, the distribution of
12 moneys received pursuant to this subsection shall be unaffected. Taxing
13 districts formed after January 1, 2001, are not entitled to a payment under
14 the provisions of this subsection. School districts shall receive an amount
15 determined by multiplying the sum of the year 2000 school district levy mi-
16 nus .004 times the market value on December 31, 2000, in the district of the
17 property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-
18 vided that the result of these calculations shall not be less than zero (0).
19 The result of these school district calculations shall be further increased
20 by six percent (6%). For purposes of the limitation provided by section
21 63-802, Idaho Code, moneys received pursuant to this section as property tax
22 replacement for property exempt from taxation pursuant to section 63-602EE,
23 Idaho Code, shall be treated as property tax revenues.

24 (12) Amounts necessary to pay refunds as provided in section 63-3641,
25 Idaho Code, to a developer of a retail complex shall be remitted to the demon-
26 stration pilot project fund created in section 63-3641, Idaho Code.

27 (13) Amounts calculated in accordance with section 63-602KK(4), Idaho
28 Code, for annual distribution to counties and other taxing districts for
29 replacement of property tax on personal property tax exemptions pursuant
30 to section 63-602KK(2), Idaho Code, which amounts are continuously ap-
31 propriated unless the legislature enacts a different appropriation for a
32 particular fiscal year. For purposes of the limitation provided by section
33 63-802, Idaho Code, moneys received pursuant to this section as property tax
34 replacement for property exempt from taxation pursuant to section 63-602KK,
35 Idaho Code, shall be treated as property tax revenues. If taxing districts
36 are consolidated, the resulting district is entitled to an amount equal to
37 the sum of the amounts that were received in the last calendar year by each
38 district pursuant to this subsection prior to the consolidation. If a taxing
39 district or revenue allocation area annexes territory, the distribution of
40 moneys received pursuant to this subsection shall be unaffected. Taxing
41 districts and revenue allocation areas formed after January 1, 2022, are not
42 entitled to a payment under the provisions of this subsection.

43 (14) For fiscal year 2023 only, a sum of thirty-four million dollars
44 (\$34,000,000) shall be distributed each year by the state tax commission to
45 the forty-four (44) counties in the proportion that the expenditures of each
46 county for indigent defense services during county fiscal year 2021, exclud-
47 ing any state funding or grants, bear to the expenditures of all counties
48 in the state for indigent defense services during county fiscal year 2021,
49 excluding any state funding or grants. No later than July 1, 2022, the state
50 public defense commission shall certify to the state tax commission each

1 county's proportionate share of all counties' indigent defense expenses in
2 county fiscal year 2021, excluding any state funding or grants.

3 (15) For fiscal year 2024 and each fiscal year thereafter, two and
4 twenty-five hundredths percent (2.25%) of revenues collected under this
5 chapter, following any distributions required by sections 63-3203,
6 63-3620F, and 63-3709, Idaho Code, and by subsections (1), (10), and (16)
7 of this section, is continuously appropriated and shall be distributed an-
8 nually to the homeowner property tax relief account established in section
9 63-724, Idaho Code.

10 (16) Four and five-tenths percent (4.5%) of revenues collected under
11 this chapter, following any distributions required by sections 63-3620F and
12 63-3709, Idaho Code, and by subsections (1) and (10) of this section, but no
13 less than eighty million dollars (\$80,000,000) and no more than one hundred
14 forty million dollars (\$140,000,000), shall be distributed as follows:

15 (a) Eighty million dollars (\$80,000,000) is continuously appropriated
16 and shall be distributed to the transportation expansion and congestion
17 mitigation fund established in section 40-720, Idaho Code; and

18 (b) The remaining moneys in excess of eighty million dollars
19 (\$80,000,000) provided for in this subsection is continuously ap-
20 propriated and shall be apportioned to local units of government for
21 local highway projects in the same percentages provided for in section
22 40-709(1) through (3), Idaho Code. Local units of government may pool
23 funds allocated to them pursuant to this paragraph for local highway
24 projects.

25 (17) Beginning in fiscal year 2024 and each fiscal year thereafter,
26 three hundred thirty million dollars (\$330,000,000) shall be distributed
27 annually to the public school income fund created in section 33-903, Idaho
28 Code, ~~and eighty million dollars (\$80,000,000) shall be distributed annu-~~
29 ~~ally to the in-demand careers fund established in section 72-1206, Idaho~~
30 ~~Code.~~ The state tax commission shall make such transfers in quarterly in-
31 stallments.

32 (18) For fiscal year 2024 and each fiscal year thereafter, three
33 and twenty-five hundredths percent (3.25%) of revenues collected under
34 this chapter, following any distributions required by sections 63-3203,
35 63-3620F, and 63-3709, Idaho Code, and by subsections (1), (10), and (16) of
36 this section, is continuously appropriated and shall be distributed annu-
37 ally to the school district facilities fund established pursuant to section
38 33-911, Idaho Code.

39 (19) One hundred twenty-five million dollars (\$125,000,000) collected
40 under this chapter, following any distributions required by sections
41 63-3620F and 63-3709, Idaho Code, and by subsections (1), (10), (15), (16),
42 and (18) of this section is continuously appropriated and shall be dis-
43 tributed to the school modernization facilities fund established in section
44 33-912, Idaho Code. The state tax commission shall make such transfers in
45 quarterly installments.

46 (20) Any moneys remaining over and above those necessary to meet and
47 reserve for payments under other subsections of this section shall be dis-
48 tributed to the general fund.

49 SECTION 5. An emergency existing therefor, which emergency is hereby
50 declared to exist, Sections 1 and 2 of this act shall be in full force and ef-

1 fect on and after July 1, 2025. Sections 3 and 4 of this act shall be in full
2 force and effect on and after June 30, 2026.