

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 62

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO THE OCCUPANCY TAX; AMENDING SECTION 63-317, IDAHO CODE, TO
2 REVISE PROVISIONS REGARDING OCCUPANCY TAX PROCEDURES AND TO PROVIDE
3 FOR A CERTAIN NOTIFICATION FROM THE COUNTY ASSESSOR; AMENDING SECTION
4 63-702, IDAHO CODE, TO AUTHORIZE A REDUCTION IN OCCUPANCY TAXES UNDER
5 CERTAIN CIRCUMSTANCES; AMENDING SECTION 63-703, IDAHO CODE, TO PROVIDE
6 FOR THE DIVISION OF AN OCCUPANCY TAX REDUCTION BETWEEN INDIVIDUALS AND
7 TO MAKE TECHNICAL CORRECTIONS; AMENDING SECTION 63-704, IDAHO CODE, TO
8 REVISE PROVISIONS REGARDING THE AMOUNT OF PROPERTY TAX REDUCTION AND TO
9 PROVIDE FOR AN OCCUPANCY TAX REDUCTION; AMENDING SECTION 63-705, IDAHO
10 CODE, TO PROVIDE FOR AN OCCUPANCY TAX REDUCTION AND TO MAKE TECHNICAL
11 CORRECTIONS; AMENDING SECTION 63-705A, IDAHO CODE, TO REVISE PROVI-
12 SIONS REGARDING A SPECIAL PROPERTY TAX REDUCTION FOR DISABLED VETERANS
13 AND TO PROVIDE FOR AN OCCUPANCY TAX REDUCTION; AMENDING SECTION 63-706,
14 IDAHO CODE, TO PROVIDE A TIME BY WHICH A CLAIM FOR AN OCCUPANCY TAX RE-
15 DUCATION MUST BE FILED; AMENDING SECTION 63-707, IDAHO CODE, TO REVISE
16 PROVISIONS REGARDING A TAX REDUCTION ROLL; AMENDING SECTION 63-709,
17 IDAHO CODE, TO PROVIDE REIMBURSEMENT PROCEDURES FOR THE STATE TAX COM-
18 MISSION REGARDING THE OCCUPANCY TAX AND TO MAKE A TECHNICAL CORRECTION;
19 AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.
20

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

22 SECTION 1. That Section 63-317, Idaho Code, be, and the same is hereby
23 amended to read as follows:

24 63-317. OCCUPANCY TAX -- PROCEDURES. (1) All real property subject to
25 property taxation shall be valued and taxed based upon its status as of Jan-
26 uary 1 of each tax year. Improvements, other than additions to existing im-
27 provements, constructed upon real property shall not be subject to property
28 taxation during the year of construction other than that portion actually in
29 place as of January 1 of each calendar year, ~~new~~. New manufactured housing
30 shall not be subject to property taxation during the first year of occupancy
31 if occupied after January 1. For the purposes of this section, "new manufac-
32 tured housing" means manufactured housing, whether real or personal, never
33 previously occupied.

34 (2) There is hereby levied an occupancy tax upon all newly constructed
35 and occupied residential, commercial and industrial structures, including
36 new manufactured housing, except additions to existing improvements or man-
37 ufactured housing, prorated for the portion of the year for which the struc-
38 ture was occupied. The occupancy tax shall be upon those improvements or new
39 manufactured housing for that portion of the calendar year in which first oc-
40 cupancy occurs. The occupancy tax does not apply to operating property. Im-
41 provements that were exempt as of January 1 of the tax year, but that may be
42 subject to occupancy tax during that tax year, shall not be subject to prop-

erty tax as otherwise provided in section 63-602Y, Idaho Code. For the purposes of this section, the term "occupied" means:

(a) Use of the property by any person as a residence including occupancy of improvements or use in storage of vehicles, boats or household goods, provided such use is not solely related to construction or sale of the property; or

(b) Use of the property for any business or commercial purpose unrelated to the construction and sale of the property; or

(c) Any possessory use of the property for which the owner received any compensation or consideration.

(3) The owner of any newly constructed improvement or new manufactured housing, as described in this section, upon which no occupancy tax has been charged shall report to the county assessor that the improvement or new manufactured housing has been occupied. As soon as practical after receiving such a report, the county assessor shall appraise and determine the market value for assessment purposes.

(a) At the time the county assessor determines the market value for assessment purposes of any improvement, he shall allow as an offset against the market value of the improvement the market value of any portion of that improvement which was existing on January 1 and placed upon the property roll.

(b) Upon completion of the appraisal and entry of the appraised value on the occupancy tax roll, which roll shall be prepared for property subject to the occupancy tax, the county assessor shall:

(i) Notify the owner of the appraised value and ~~their~~ the right to appeal the value provided in the appraisal within twenty-eight (28) days of such notification in the manner provided in section 63-501A, Idaho Code, notwithstanding date limitations found in that section, and further shall notify the owner of ~~their~~ the right to apply for the exemption provided in sections 63-602G and 63-602X, Idaho Code. If the owner applies for and meets the requirements for such exemption within thirty (30) days of the notification by the county assessor, the exemption shall be extended to the newly constructed and occupied residential structures in compliance with section 63-602G, Idaho Code, notwithstanding limitations requiring occupancy as of April 15 of the tax year; and

(ii) Notify the owner of the right to apply for a reduction of property taxes or occupancy taxes pursuant to chapter 7, title 63, Idaho Code. If the owner applies for and meets the requirements for a tax reduction within thirty (30) days of the notification by the county assessor, the tax reduction roll shall be amended by the county assessor by adding claims submitted pursuant to this section, provided such claims are submitted to the assessor no later than September 1. For claims submitted after that date, the county assessor shall prepare a supplemental tax reduction roll. The supplemental tax reduction roll shall be submitted to the state tax commission along with the claims no later than the first Monday in March of the following tax year. The county assessor and the state tax commission shall calculate a reduction of occupancy

1 taxes and reimbursement to taxing districts in the same manner as
 2 if a claim had been submitted on or before April 15 of the tax year.

3 (c) In the event that the owner fails to report to the county assessor
 4 that the property is ready for occupancy, the assessor shall notify the
 5 county board of equalization, ~~who~~ which may impose as penalty an addi-
 6 tional amount equal to five percent (5%) of the tax for each month fol-
 7 lowing the date of first occupancy during which the report is not made,
 8 to a maximum of twenty-five percent (25%) of the tax.

9 (4) Appeals of the market value for assessment purposes shall be re-
 10 solved in the same manner as all other appeals of valuation by the board of
 11 equalization.

12 (5) The occupancy tax calculated upon the values set by the county as-
 13 sessor, and any penalty imposed by the board of equalization shall be col-
 14 lected in the same manner as all other property taxes.

15 (6) An occupancy tax lien shall be imposed in the manner provided in
 16 section 63-206, Idaho Code.

17 (7) Occupancy taxes shall be billed, collected and distributed in the
 18 same manner as all other property taxes.

19 SECTION 2. That Section 63-702, Idaho Code, be, and the same is hereby
 20 amended to read as follows:

21 63-702. REDUCTION IN PROPERTY TAXES OR OCCUPANCY TAXES -- CLAIM IS
 22 PERSONAL -- EXCEPTIONS.

23 ~~(1) (a) The right to file a claim under the provisions of sections~~
 24 ~~63-701 through 63-710, Idaho Code, shall be personal to the claimant~~
 25 ~~and shall not survive his death except as otherwise provided in this~~
 26 ~~section. A property tax reduction shall be allowed pursuant to the pro-~~
 27 ~~visions of sections 63-701 and through 63-710, Idaho Code, if the owner~~
 28 ~~occupies the residential improvements after January 1 but before April~~
 29 ~~15, and if no other property tax reductions or occupancy tax reductions~~
 30 ~~under this section have been claimed by the owner for the same year.~~

31 (b) An occupancy tax reduction shall be allowed pursuant to the provi-
 32 sions of sections 63-701 through 63-710, Idaho Code, if the owner occu-
 33 pies the newly constructed residential improvements at any time during
 34 the year and has not filed for a property tax reduction or occupancy tax
 35 reduction under this section on any other homestead for the same year.

36 (2) The right to file a claim under the provisions of sections 63-701
 37 through 63-710, Idaho Code, shall be personal to the claimant and shall not
 38 survive his death except:

39 (a) Such right may be exercised on behalf of a living claimant by an
 40 agent authorized in writing to so act, by a guardian or other represen-
 41 tative acting pursuant to judicial authority or by any person or entity
 42 described in section 63-711(3), Idaho Code. If a claimant dies after
 43 having filed a timely claim, the amount thereof shall be allowed to his
 44 personal representative, if one is appointed, or to surviving heirs or
 45 to the trust or other entity owning the property, as appropriate; and

46 (2b) In the case of property owned by an estate, revocable trust, irrev-
 47 ocable trust, limited partnership, limited liability company or corpo-
 48 ration, where the deceased person's widow or widower succeeds to the in-
 49 terest of the deceased person in that entity and occupies the dwelling

1 as required in this chapter, the deceased owner's widow or widower, or
 2 any person or entity described in section 63-711(3), Idaho Code, on be-
 3 half of that widow or widower:

4 (a) May file a claim on behalf of the deceased spouse if the de-
 5 ceased spouse qualified or would have qualified as a claimant ~~on~~
 6 ~~January 1 or before April 15 of~~ under subsection (1) of this sec-
 7 tion in the year in which the claim is filed; or

8 (b) The widow or widower shall be deemed the owner of the prop-
 9 erty in any year after the year of the death of the spouse.

10 SECTION 3. That Section 63-703, Idaho Code, be, and the same is hereby
 11 amended to read as follows:

12 63-703. PROCEDURE FOR FILING CLAIMS. (1) Any claim filed shall be
 13 signed by the claimant or by any person or entity described in section
 14 63-711(3), Idaho Code. By signing such claim, the claimant or other person
 15 or entity signing such claim shall attest to the truth of such claim, and
 16 shall be subject to the penalties provided by section 18-5401, Idaho Code,
 17 for stating as true any material fact known to be false. All claims shall be
 18 made on forms prescribed by the state tax commission and shall be in tripli-
 19 cate. One (1) copy of the form shall be provided to the claimant or the person
 20 or entity acting on behalf of the claimant, one (1) copy shall be kept for all
 21 county purposes, and one (1) copy shall be forwarded to the state tax com-
 22 mission with the property tax reduction roll. Except as provided in section
 23 63-707, Idaho Code, the claim and its documentation shall not be deemed to be
 24 public records and may not be used for any commercial purpose; provided how-
 25 ever, the state tax commission and the county assessor may use the contents
 26 of such claims and documentation for general statistical analysis and may
 27 publish such analysis, or any part of such analysis, as appropriate.

28 (2) By filing a claim, a claimant does not relinquish any right he or
 29 any member of his household may have to apply for a cancellation of prop-
 30 erty taxes pursuant to section 63-711, Idaho Code. The county commissioners
 31 may grant any such claimant, or any member of his household, a cancellation
 32 of property taxes, late charges and interest under such section, if a claim
 33 has been filed under the provisions of sections 63-701 through 63-710, Idaho
 34 Code.

35 (3) If two (2) or more individuals of a household are able to meet the
 36 qualifications of a claimant, they may decide between themselves who may ob-
 37 tain a reduction in property taxes or occupancy taxes under the provisions
 38 of sections 63-701 through 63-710, Idaho Code, and shall certify such divi-
 39 sion in writing to the county assessor in such form as the county assessor
 40 shall require, but if they do not decide between themselves, then the reduc-
 41 tion shall be divided equally among or between the claimants in the house-
 42 hold or shall be divided as determined under section 63-701(7), Idaho Code,
 43 whichever is appropriate.

44 (4) When an "owner" is any person who is the beneficiary of a revocable
 45 or irrevocable trust, or is a partner of a limited partnership, or member of
 46 a limited liability company, or shareholder of a corporation, if such entity
 47 holds title in fee simple or holds a certificate of motor vehicle title, and
 48 if said person holds at least a five percent (5%) ownership in such entity, he

1 or she, or any person or entity described in section 63-711(3), Idaho Code,
2 may provide proof of the foregoing as follows:

3 (a) If the owner of the homestead is a revocable or irrevocable trust,
4 by an affidavit stating:

5 (i) That the claimant, or the claimant's spouse, is a beneficiary
6 of the trust; and

7 (ii) That the claimant, or the claimant's spouse, is the occupier
8 of the residential property and uses the property as the primary
9 dwelling place of the occupier as of January 1 or before April 15.

10 The affidavit shall include the attaching of copies of those portions
11 of the trust which set forth the status of the claimant or the claimant's
12 spouse as beneficiary and which contain the signature page or pages of
13 the trust.

14 (b) If the owner is a limited partnership, limited liability company,
15 or corporation, by an affidavit stating the entity holds title in fee
16 simple or holds a certificate of motor vehicle title, and if said person
17 holds at least a five percent (5%) ownership in such entity. The affi-
18 davit shall include the attaching of:

19 (i) Proof of the current status of the entity owning the property,
20 including statements from the secretary of state as to such status
21 if appropriate;

22 (ii) Copies of any documents, or portions thereof, relating to the
23 entity including, but not limited to, those portions of the arti-
24 cles of organization or operating agreements of the entity indi-
25 cating the person's membership or ownership in the entity and the
26 membership or ownership percentage held by such person; and

27 (iii) Copies of any contracts or other agreements between the en-
28 tity and the claimant or the claimant's spouse including, but not
29 limited to, any portions thereof that show the right of occupancy
30 of the homestead by the person.

31 (c) Any other documentation which the county assessor determines would
32 aid the county assessor in carrying out the provisions of this chapter.

33 SECTION 4. That Section 63-704, Idaho Code, be, and the same is hereby
34 amended to read as follows:

35 63-704. AMOUNT OF PROPERTY TAX OR OCCUPANCY TAX REDUCTION. (1) Each
36 claimant qualifying for and applying for a reduction in property taxes or oc-
37 cupancy taxes under the provisions of sections 63-701 through 63-710, Idaho
38 Code, shall be allowed a reduction in ~~property~~ taxes on his homestead for the
39 current year only, in the amounts provided by subsection (4) of this section.

40 (2) All property taxes and occupancy taxes continue to be the respon-
41 sibility of the individual taxpayer, and all ~~property~~ taxes continue to be
42 perpetual liens against the property against which assessed, ~~and all prop-~~
43 ~~erty.~~ All taxes may be collected and enforced in the usual manner, if the
44 taxpayer does not receive any ~~property~~ tax reduction as provided under sec-
45 tions 63-701 through 63-710, Idaho Code, or if the taxpayer receives less
46 ~~property~~ tax reduction than the whole amount of property taxes or occupancy
47 taxes he is charged with.

48 (3) The claimant property owner's ~~property~~ tax reduction shall be based
49 upon the current year's assessed value and the current year's levy.

1 (4) Property tax and occupancy tax reductions qualified under sections
 2 63-701 through 63-710, Idaho Code, shall be allowed as set out in section 2,
 3 chapter 59, laws of 1992, and adjusted for cost-of-living fluctuations as
 4 provided in section 63-705, Idaho Code.

5 (5) A claimant who is a veteran with a service-connected disability of
 6 one hundred percent (100%) shall also be eligible for a special property tax
 7 or occupancy tax reduction, as provided in section 63-705A, Idaho Code.

8 SECTION 5. That Section 63-705, Idaho Code, be, and the same is hereby
 9 amended to read as follows:

10 63-705. PUBLICATION OF CHANGES IN INCOME LIMITATIONS AND PROPERTY TAX
 11 OR OCCUPANCY TAX REDUCTION AMOUNTS. (1) The state tax commission shall pub-
 12 lish adjustments to the income limitations, which shall be the greater of:
 13 (a) an individual's income as defined in section 63-701, Idaho Code, of not
 14 more than twenty-eight thousand dollars (\$28,000) per household for tax year
 15 2006~~7~~ and each tax year thereafter; or (b) one hundred eighty-five percent
 16 (185%) of the federal poverty guidelines for a household of two (2) for tax
 17 year 2006~~7~~ and each tax year thereafter. The lowest limitation shall allow
 18 a maximum reduction of one thousand three hundred twenty dollars (\$1,320) in
 19 tax year 2006 and thereafter, or actual property taxes or occupancy taxes, as
 20 applicable, whichever is less. Each income limitation and reduction amount
 21 shall be prorated based on the basic maximum reduction, in practicable in-
 22 crements so that the highest income limitation will provide for a reduction
 23 of one hundred fifty dollars (\$150), or actual property taxes, whichever is
 24 less.

25 (2) The tax commission shall publish the adjustments required by this
 26 section each and every year the secretary of health and human services an-
 27 nounces ~~said~~ cost-of-living modifications, pursuant to 42 U.S.C. 415(i).
 28 The adjustments shall be published no later than October 1 of each such year
 29 and shall be effective for claims filed in and for the following property tax
 30 year.

31 (3) The publication of adjustments under this section shall be exempt
 32 from the provisions of chapter 52, title 67, Idaho Code, but shall be pro-
 33 vided to each county and to members of the public upon request and without
 34 charge.

35 SECTION 6. That Section 63-705A, Idaho Code, be, and the same is hereby
 36 amended to read as follows:

37 63-705A. SPECIAL PROPERTY TAX OR OCCUPANCY TAX REDUCTION FOR DISABLED
 38 VETERANS. (1) For tax year 2019 and thereafter, regardless of any reduc-
 39 tion received under section 63-705, Idaho Code, a veteran with a service-
 40 connected disability of one hundred percent (100%) shall receive a special
 41 reduction in property taxes or occupancy taxes levied on his homestead, as
 42 defined in section 63-701, Idaho Code. The special ~~property~~ tax reduction
 43 shall be in the amount of one thousand three hundred twenty dollars (\$1,320)
 44 or for the amount of the veteran's actual property taxes or occupancy taxes,
 45 as applicable, whichever is less. If a veteran qualifies for ~~property~~ tax
 46 reduction under both this section and section 63-705, Idaho Code, the com-

1 bined ~~property~~ tax reduction amount may not exceed the actual amount of the
2 veteran's property taxes or occupancy taxes on his homestead.

3 (2) An applicant for a special property tax or occupancy tax reduction
4 under this section shall comply with all procedural requirements set forth
5 in sections 63-701 through 63-710, Idaho Code, with the exception of any in-
6 come documentation.

7 (3) In the event that a qualified veteran applies for the special
8 ~~property~~ tax reduction in this section but then dies, the veteran's surviv-
9 ing spouse is entitled to receive the special ~~property~~ tax reduction in that
10 year and subsequent years, until such time as the surviving spouse remar-
11 ries, dies, or no longer has property tax levied on the homestead.

12 SECTION 7. That Section 63-706, Idaho Code, be, and the same is hereby
13 amended to read as follows:

14 63-706. TIME REQUIREMENTS FOR FILING CLAIM. (1) Any claim for prop-
15 erty tax reduction to be granted under the provisions of sections 63-701
16 through 63-710, Idaho Code, shall be filed in the office of the county asses-
17 sor between January 1 and April 15 of each year. If April 15 is a weekend or
18 a certain holiday recognized by the internal revenue service, such claims
19 shall be considered timely filed if filed on the next business day.

20 (2) Any claim for occupancy tax reduction to be granted under the pro-
21 visions of sections 63-701 through 63-710, Idaho Code, shall be governed by
22 the provisions of section 63-317, Idaho Code, but must be filed in the office
23 of the county assessor no later than the fourth Monday in January of the year
24 following the year for which the occupancy tax was levied.

25 SECTION 8. That Section 63-707, Idaho Code, be, and the same is hereby
26 amended to read as follows:

27 63-707. PROCEDURE AFTER CLAIM APPROVAL. (1) The county assessor shall
28 prepare a ~~property~~ tax reduction roll, which shall be in addition to the
29 property roll, the subsequent property roll, and missed property rolls,
30 ~~which property.~~ The tax reduction roll shall show:

31 (a) The name of the taxpayer;

32 (b) The description of the property for which a reduction in property
33 taxes or occupancy taxes is claimed, suitably detailed to meet the re-
34 quirements of the individual county;

35 (c) The assessor's best estimate of current market value, and any pro-
36 rated net taxable value of the eligible portion of the property's cur-
37 rent market value for assessment purposes;

38 (d) The amount of tax reduction for which the applicant is eligible as
39 determined by the income of the claimant and, if married, the claimant's
40 spouse, pursuant to sections 63-704 and 63-705, Idaho Code; and

41 (e) The amount of tax reduction for which a disabled veteran homeowner
42 is eligible, pursuant to section 63-705A, Idaho Code.

43 (2) Except as provided in section 63-317, Idaho Code, and as soon as
44 possible, but in any event by no later than June 1, the ~~property~~ tax reduction
45 roll shall be certified to the county auditor and to the state tax commission
46 in the manner prescribed by rules promulgated by the state tax commission.

1 The property tax reduction roll shall be accompanied by a copy of the claim
2 forms.

3 (3) (a) Except as provided in section 63-317, Idaho Code, and aAs soon
4 as possible, but in any event by no later than the fourth Monday of Octo-
5 ber, the county auditor shall complete the ~~property~~ tax reduction roll
6 by adding the following information:

7 (i) The current year's levy for the code area in which the prop-
8 erty is situated;

9 (ii) The amount of occupancy tax reduction claimed based on the
10 current year's market value for assessment purposes and the cur-
11 rent year's levy;

12 (iii) The amount of property tax reduction claimed based on the
13 current year's market value for assessment purposes and the cur-
14 rent year's levy; and

15 (iiiv) The current year's market value for assessment purposes.

16 (b) Except as provided in section 63-317, Idaho Code, and aAs soon as
17 possible, but in any event no later than the fourth Monday of October,
18 the county auditor shall certify the completed ~~property~~ tax reduction
19 roll to the state tax commission in the manner prescribed by rules pro-
20 mulgated by the state tax commission.

21 (4) The state tax commission shall determine the total number of claims
22 to be allowed in each county, the dollar amount of each claim allowed, and the
23 total dollar amount for all claims for each county. These amounts shall be
24 certified to the county auditor and tax collector by the state tax commission
25 by no later than the third Monday in November.

26 (5) The state tax commission may audit each and every claim submitted to
27 it and, any other provision of law notwithstanding, may utilize income tax
28 returns filed by the claimant or by the claimant's spouse to determine the
29 income of the claimant or the claimant's spouse.

30 (6) If it is determined by the state tax commission that a claim is erro-
31 neous, the tax commission shall disapprove so much of the claim as necessary
32 in order to conform with statutory standards. The tax commission shall pro-
33 vide the claimant, or the person or entity acting on behalf of the claimant,
34 written notice of the tax commission's intent to disapprove all or a portion
35 of the claim. The claimant, or the person or entity acting on behalf of the
36 claimant, shall have twenty-eight (28) days to make written protest to the
37 tax commission of the intended action. The claimant, or the person or en-
38 tity acting on behalf of the claimant, may submit additional information and
39 may request an informal hearing with the commission. If the claimant, or
40 the person or entity acting on behalf of the claimant, fails to make writ-
41 ten protest within twenty-eight (28) days, the tax commission shall provide
42 written notice of disapproval to the claimant, or the person or entity acting
43 on behalf of the claimant, by the second Monday of October and to the county
44 auditor of the county from which the claim was received. Any claimant, or
45 person or entity acting on behalf of the claimant, whose claim is disapproved
46 in whole or in part by the state tax commission may:

47 (a) File a claim with the county commissioners for a special cancella-
48 tion pursuant to section 63-711, Idaho Code;

1 (b) Appeal such disapproval by the state tax commission to the board of
2 tax appeals or to the district court of the county of residence of the
3 taxpayer within thirty (30) days.

4 SECTION 9. That Section 63-709, Idaho Code, be, and the same is hereby
5 amended to read as follows:

6 63-709. REIMBURSEMENT BY STATE TAX COMMISSION. (1) By no later than
7 December 20 of each year, the state tax commission shall pay to the county tax
8 collector of each county one-half (1/2) of the amount due each county as re-
9 imbursement for reduction in property taxes as provided in sections 63-701
10 through 63-710, Idaho Code, as shown on the abstract of property tax reduc-
11 tion roll and claims forms approved by the state tax commission, and shall
12 pay the second one-half (1/2) of such amount by not later than June 20 of the
13 following year.

14 (2) The state tax commission may make one (1) lump sum payment by June
15 20 of the following tax year to the appropriate county tax collector if the
16 reimbursement results from the granting of occupancy tax reduction and the
17 claim was entered on the supplemental roll. Any amount of occupancy tax
18 scheduled to be reimbursed by the state tax commission shall not be subject
19 to late fees, penalties, or interest of any kind.

20 SECTION 10. An emergency existing therefor, which emergency is hereby
21 declared to exist, Sections 1 through 8 of this act shall be in full force
22 and effect on and after passage and approval, and retroactively to January 1,
23 2019. Section 9 shall be in full force and effect on and after July 1, 2019.