

Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 20-1022.01 Esther van Mourik x4215

HOUSE BILL 20-1335

HOUSE SPONSORSHIP

Melton, Bird, Landgraf, Singer, Snyder

SENATE SPONSORSHIP

Winter, Danielson, Priola

House Committees

Transportation & Local Government
Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE CREATION OF THE COLORADO HOMELESS PROJECT
102 CONTRIBUTION INCOME TAX CREDIT.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill repeals an existing income tax credit available to taxpayers who make contributions to enterprise zone administrators to promote temporary, emergency, or transitional housing programs for the homeless and replaces that income tax credit with one that is available in the entire state that is modeled after the enterprise zone credit that is being repealed. Instead of having the enterprise zone administrators and

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

the office of economic development manage the credit, the bill places that responsibility on the division of housing in the department of local affairs. The amount of the income tax credit remains the same for each contribution, except the new credit is capped at \$750,000 in contributions to each project that the division approves and the new credit's availability is limited to 5 years.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-22-543 as
3 follows:

4 **39-22-543. Colorado homeless project contribution tax credit**
5 **- legislative declaration - definitions - repeal.** (1) THE GENERAL
6 ASSEMBLY FINDS AND DECLARES THAT THE PURPOSE OF THIS TAX
7 EXPENDITURE IS TO LEVERAGE FINANCIAL CONTRIBUTIONS FROM
8 COLORADO RESIDENTS AND BUSINESSES TO SUPPORT COMMUNITY-BASED
9 NONPROFIT ORGANIZATIONS AND GOVERNMENTAL ENTITIES THAT PROVIDE
10 APPROPRIATE HOUSING AND SERVICES TO ASSIST INDIVIDUALS OR FAMILIES
11 EXPERIENCING HOMELESSNESS. THE TAX EXPENDITURE WILL CATALYZE
12 AND STRENGTHEN STATEWIDE EFFORTS TO ADDRESS THE EFFECTS OF
13 HOMELESSNESS THROUGH PRIVATE INVESTMENT AND CIVIC ENGAGEMENT
14 IN COLORADO-BASED HOMELESS SERVICE PROVIDERS.

15 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
16 REQUIRES:

17 (a) "APPROVED PROJECT" MEANS A PROJECT THAT HAS BEEN
18 MONITORED, EVALUATED, REVIEWED, AND APPROVED BY THE DIVISION AS
19 SPECIFIED IN SUBSECTION (5) OF THIS SECTION.

20 (b) "CAPITAL CAMPAIGN" MEANS A CAMPAIGN THAT ENCOURAGES
21 PUBLIC AND PRIVATE PARTNERSHIPS AND IS FOCUSED ON RAISING FUNDS
22 FOR A SPECIFIC CAPITAL PROJECT. THE CAPITAL PROJECT MUST INVOLVE

1 CONSTRUCTION AND IMPLEMENTATION THAT COMMENCES WITHIN THREE
2 YEARS OF PROJECT CERTIFICATION AND MUST BE USED TO PROVIDE
3 SERVICES OR HOUSING TO INDIVIDUALS OR FAMILIES EXPERIENCING
4 HOMELESSNESS. "CAPITAL CAMPAIGN" INCLUDES SUPPORTIVE HOUSING
5 FOR THE HOMELESS, COMMUNITY EMERGENCY OR DAY SHELTERS; FOR
6 FACILITIES USED TO PROVIDE SERVICES TO INDIVIDUALS OR FAMILIES
7 EXPERIENCING HOMELESSNESS INCLUDING FACILITIES THAT ARE
8 NECESSARY TO PERFORM OPERATIONAL CAMPAIGNS; AND FOR FACILITIES
9 NEEDED TO PROVIDE ADMINISTRATIVE SUPPORT FOR CERTIFIED PROJECTS.

10 (c) "COMMUNITY SUPPORT" MEANS APPROVAL BY THE NONPROFIT
11 ORGANIZATION'S BOARD OF DIRECTORS, APPROVAL BY THE
12 GOVERNMENTAL ENTITY, OR, IF APPROPRIATE, APPROVAL BY A PUBLIC
13 OFFICIAL REPRESENTING THE GOVERNMENTAL ENTITY.

14 (d) "DIVISION OF HOUSING" OR "DIVISION" MEANS THE DIVISION OF
15 HOUSING IN THE DEPARTMENT OF LOCAL AFFAIRS CREATED IN SECTION
16 24-32-704.

17 (e) "GOVERNMENTAL ENTITY" MEANS THE STATE OR ANY CITY,
18 COUNTY, CITY AND COUNTY, MUNICIPALITY, TOWN, SPECIAL DISTRICT, OR
19 OTHER UNIT OF LOCAL GOVERNMENT.

20 (f) "NONPROFIT ORGANIZATION" MEANS ANY ORGANIZATION IN
21 GOOD STANDING WITH THE SECRETARY OF STATE THAT IS EXEMPT FROM
22 TAXATION PURSUANT TO SECTION 501 (a) OF THE FEDERAL "INTERNAL
23 REVENUE CODE OF 1986", 26 U.S.C. SEC. 501 (a), AS AMENDED, AND
24 LISTED AS AN EXEMPT ORGANIZATION IN SECTION 501 (c) OF THE FEDERAL
25 "INTERNAL REVENUE CODE OF 1986", 26 U.S.C. SEC. 501 (c), AS
26 AMENDED.

27 (g) "OPERATIONAL CAMPAIGN" MEANS A CAMPAIGN THAT

1 SUPPORTS:

2 (I) OUTREACH EFFORTS TO ENGAGE OR PROVIDE SERVICES TO
3 UNSHELTERED INDIVIDUALS OR FAMILIES EXPERIENCING HOMELESSNESS;

4 (II) SAFE EMERGENCY, TEMPORARY, OR TRANSITIONAL SHELTERS,
5 SUCH AS DAY SHELTERS, THAT MAY INCLUDE SUPPORTIVE SERVICES TO
6 INDIVIDUALS OR FAMILIES EXPERIENCING HOMELESSNESS IN ORDER TO
7 FACILITATE TRANSITION TO INDEPENDENT HOUSING AND EMPLOYMENT;

8 (III) PREVENTION SERVICES THAT TARGET INDIVIDUALS OR
9 FAMILIES FACING IMMINENT RISK OF HOMELESSNESS;

10 (IV) SUPPORTIVE HOUSING FOR INDIVIDUALS OR FAMILIES
11 EXPERIENCING HOMELESSNESS OR WHO WOULD OTHERWISE BE HOMELESS;

12 (V) SERVICES DESIGNED TO ASSIST INDIVIDUALS OR FAMILIES
13 EXPERIENCING HOMELESSNESS TO OBTAIN AN EMPLOYMENT OUTCOME,
14 INCLUDING JOB PLACEMENT SERVICES, SERVICES THAT HELP INDIVIDUALS
15 BECOME WORKFORCE READY, AND SERVICES THAT LOWER AN
16 INDIVIDUAL'S BARRIERS TO EMPLOYMENT;

17 (VI) CASE MANAGEMENT, INCLUDING ESTABLISHING CLIENT GOALS
18 FOR INDIVIDUALS OR FAMILIES EXPERIENCING HOMELESSNESS AND
19 COORDINATION OF REFERRALS TO ADDRESS HEALTH OR MENTAL HEALTH
20 BENEFIT PROCUREMENT AND PROCUREMENT OF OTHER ESSENTIAL
21 SERVICES FOR INDIVIDUALS OR FAMILIES EXPERIENCING HOMELESSNESS;

22 (VII) SHELTERS SERVING VICTIMS OF DOMESTIC VIOLENCE WHO
23 ARE EXPERIENCING HOMELESSNESS; AND

24 (VIII) THE IMPLEMENTATION AND OPERATION OF SUCCESSOR
25 PROJECTS OR OTHER SERVICES FOR INDIVIDUALS OR FAMILIES
26 EXPERIENCING HOMELESSNESS THAT ARE IDENTIFIED BY THE DIVISION AS
27 EMERGING, PROMISING, AND PROVIDING BEST PRACTICES.

1 (h) "PROJECT" MEANS A PROJECT ADMINISTERED BY A NONPROFIT
2 ORGANIZATION OR A GOVERNMENTAL ENTITY WITH COMMUNITY SUPPORT
3 THAT IMPLEMENTS ONE OR MORE OF THE QUALIFYING SERVICES. EITHER
4 THE ENTIRE NONPROFIT ORGANIZATION OR A SPECIFIC PROJECT OF THE
5 NONPROFIT ORGANIZATION OR GOVERNMENTAL ENTITY MAY QUALIFY AS
6 A PROJECT.

7 (i) "QUALIFYING SERVICES" MEANS A CAPITAL CAMPAIGN OR AN
8 OPERATIONAL CAMPAIGN BUT DOES NOT INCLUDE SOCIAL SERVICES THAT
9 GENERALLY STRENGTHENS A COMMUNITY OR GENERALLY PROMOTES
10 OPPORTUNITY FOR INDIVIDUALS OR FAMILIES EXPERIENCING
11 HOMELESSNESS.

12 (j) "TAXPAYER" MEANS A RESIDENT INDIVIDUAL OR A DOMESTIC
13 OR FOREIGN CORPORATION SUBJECT TO PART 3 OF THIS ARTICLE 22, A
14 PARTNERSHIP, S CORPORATION, OR OTHER SIMILAR PASS-THROUGH
15 ENTITY, ESTATE, OR TRUST THAT MAKES A CONTRIBUTION AS AN ENTITY,
16 AND A PARTNER, MEMBER, AND SUBCHAPTER S SHAREHOLDER OF SUCH
17 PASS-THROUGH ENTITY.

18 (3) (a) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
19 JANUARY 1, 2021, BUT BEFORE JANUARY 1, 2026, ANY TAXPAYER WHO
20 MAKES A MONETARY OR IN-KIND CONTRIBUTION TO AN APPROVED PROJECT
21 IS ALLOWED A CREDIT EQUAL TO TWENTY-FIVE PERCENT OF THE TOTAL
22 VALUE OF THE CONTRIBUTION, SUBJECT TO THE LIMITATIONS SPECIFIED IN
23 SUBSECTION (3)(b) OF THIS SECTION. THE NONPROFIT ORGANIZATION OR
24 GOVERNMENTAL ENTITY ADMINISTERING THE APPROVED PROJECT THAT
25 RECEIVES THE ALLOWABLE CONTRIBUTION SHALL ISSUE A TAX CREDIT
26 CERTIFICATE TO EACH TAXPAYER THAT MAKES AN ALLOWABLE
27 CONTRIBUTION. THE TAX CREDIT CERTIFICATE MUST STATE THE AMOUNT

1 OF THE ALLOWABLE CONTRIBUTION, THE TYPE OF THE CONTRIBUTION, AND
2 THE AMOUNT OF THE TAX CREDIT THAT IS AUTHORIZED FOR THAT
3 TAXPAYER; EXCEPT THAT THE NONPROFIT ORGANIZATION OR
4 GOVERNMENTAL ENTITY SHALL NOT ISSUE TAX CREDIT CERTIFICATES THAT
5 TOTAL MORE THAN SEVEN HUNDRED FIFTY THOUSAND DOLLARS PER
6 APPROVED PROJECT PER INCOME TAX YEAR. TAX CREDIT CERTIFICATES
7 SHALL BE ISSUED IN THE ORDER OF RECEIVED ALLOWABLE
8 CONTRIBUTIONS.

9 (b) (I) THE CREDIT ALLOWED IN SUBSECTION (3)(a) OF THIS
10 SECTION SHALL NOT EXCEED ONE HUNDRED THOUSAND DOLLARS PER
11 TAXPAYER. A CREDIT IS NOT ALLOWED FOR AN IN-KIND CONTRIBUTION
12 WITH A TOTAL VALUE OF LESS THAN FIVE THOUSAND DOLLARS AND A
13 CREDIT IS NOT ALLOWED FOR A MONETARY CONTRIBUTION EQUALING LESS
14 THAN ONE HUNDRED DOLLARS.

15 (II) IN NO EVENT IS A CREDIT ALLOWED PURSUANT TO THIS
16 SECTION FOR CONTRIBUTIONS THAT DIRECTLY BENEFIT THE TAXPAYER. IF
17 A TAXPAYER RECEIVES A BENEFIT FOR THE CONTRIBUTION, THE VALUE OF
18 THE CONTRIBUTION IS REDUCED BY THE VALUE OF THE BENEFIT RECEIVED
19 BY THE TAXPAYER TO ARRIVE AT THE CONTRIBUTION THAT MAY BE
20 CERTIFIED FOR THE INCOME TAX CREDIT ALLOWED IN THIS SECTION.

21 (III) IF THE AMOUNT OF THE ALLOWED CREDIT EXCEEDS THE
22 AMOUNT OF INCOME TAXES OTHERWISE DUE ON THE INCOME OF THE
23 TAXPAYER IN THE INCOME TAX YEAR FOR WHICH THE CREDIT IS BEING
24 CLAIMED, THE AMOUNT OF THE CREDIT NOT USED AS AN OFFSET AGAINST
25 INCOME TAXES IN SAID INCOME TAX YEAR MAY BE CARRIED FORWARD AS
26 A CREDIT AGAINST SUBSEQUENT YEARS' INCOME TAX LIABILITY FOR A
27 PERIOD NOT EXCEEDING FIVE YEARS AND MUST BE APPLIED FIRST TO THE

1 EARLIEST INCOME TAX YEARS POSSIBLE. ANY CREDIT REMAINING AFTER
2 THE PERIOD MAY NOT BE REFUNDED OR CREDITED TO THE TAXPAYER.

3 (4) (a) ON OR BEFORE NOVEMBER 1, 2020, AND NOVEMBER 1 OF
4 EACH YEAR THEREAFTER, THE DIVISION OF HOUSING SHALL DEVELOP AND
5 POST ON THE DIVISION'S WEBSITE A LIST, INCLUDING A DESCRIPTION, OF
6 ALL APPROVED PROJECTS TO WHICH TAXPAYERS MAY CONTRIBUTE DURING
7 THE NEXT CALENDAR YEAR FOR THE PURPOSE OF RECEIVING A TAX CREDIT
8 PURSUANT TO THIS SECTION. ANY MODIFICATIONS TO THE LIST, INCLUDING
9 PROPOSED PROJECTS THAT ARE LATER APPROVED, MUST BE POSTED ON THE
10 DIVISION'S WEBSITE NO LATER THAN THIRTY DAYS AFTER THE
11 MODIFICATION IS MADE. THE DIVISION SHALL REVIEW A PROPOSED
12 PROJECT FOR ELIGIBILITY AND APPROVAL AS DESCRIBED IN SUBSECTION (5)
13 OF THIS SECTION.

14 (b) (I) IF THE WORK OF THE NONPROFIT ORGANIZATION AS A
15 WHOLE IS AN APPROVED PROJECT, THEN CONTRIBUTIONS MAY BE USED FOR
16 GENERAL OPERATIONS.

17 (II) IF A SPECIFIC ACTIVITY WITHIN A NONPROFIT ORGANIZATION
18 OR A GOVERNMENTAL ENTITY IS AN APPROVED PROJECT, THEN ONLY
19 CONTRIBUTIONS MADE TO THE SPECIFIC ACTIVITY OUTLINED IN THE
20 PROJECT APPROVAL APPLICATION WILL RECEIVE A TAX CREDIT
21 CERTIFICATE. THE DIVISION SHALL DECIDE WHAT PERCENT OF THE
22 NONPROFIT ORGANIZATION'S OR GOVERNMENTAL ENTITY'S WORK IS
23 RELATED TO THE PROPOSED PROJECT. THIS PERCENTAGE CAN BE USED TO
24 JUSTIFY WHAT PORTION OF THE NONPROFIT ORGANIZATION'S OR
25 GOVERNMENTAL ENTITY'S REVENUE OR DONATIONS ARE ELIGIBLE TO
26 RECEIVE CONTRIBUTIONS.

27 (5) (a) A NONPROFIT ORGANIZATION OR GOVERNMENTAL ENTITY

1 SHALL APPLY TO THE DIVISION FOR APPROVAL OF A PROPOSED PROJECT. IF
2 THE APPLICATION IS FILED BY A NONPROFIT ORGANIZATION, THEN THE
3 APPLICATION MUST PROVIDE EVIDENCE THAT THE NONPROFIT
4 ORGANIZATION IS IN GOOD STANDING WITH THE SECRETARY OF STATE. THE
5 APPLICATION MUST:

6 (I) SET FORTH THE QUALIFYING SERVICES THAT THE PROPOSED
7 PROJECT INTENDS TO IMPLEMENT;

8 (II) PROVIDE EVIDENCE THAT THE PROPOSED PROJECT HAS
9 COMMUNITY SUPPORT; AND

10 (III) SPECIFY WHETHER THE ENTIRE NONPROFIT ORGANIZATION OR
11 A SPECIFIC PROJECT OF THE NONPROFIT ORGANIZATION OR
12 GOVERNMENTAL ENTITY IS INTENDED TO QUALIFY AS AN APPROVED
13 PROJECT.

14 (b) THE DIVISION MUST REVIEW APPLICATIONS RECEIVED
15 PURSUANT TO SUBSECTION (5)(a) OF THIS SECTION SO THAT DECISIONS ARE
16 MADE NO LATER THAN THE NOVEMBER BEFORE A PROPOSED PROJECT IS
17 EXPECTED TO COMMENCE. THE DIVISION SHALL ISSUE A NOTICE OF
18 APPROVAL OR DISAPPROVAL IN WRITING. A PROJECT MAY BE APPROVED
19 FOR THREE YEARS OR LESS. A NONPROFIT ORGANIZATION OR
20 GOVERNMENTAL ENTITY MAY APPLY FOR REAPPROVAL.

21 (c) THE DIVISION IS AUTHORIZED TO HOLD HEARINGS IN ORDER TO
22 REVIEW ANY APPLICATIONS RECEIVED PURSUANT TO SUBSECTION (5)(a) OF
23 THIS SECTION, ANY REAPPROVAL APPLICATIONS, ANY MODIFICATIONS
24 MADE BY A NONPROFIT ORGANIZATION OR GOVERNMENTAL ENTITY TO AN
25 APPROVED PROJECT, AND ANY APPROVED PROJECT THAT THE DIVISION
26 DETERMINES HAS MATERIALLY CHANGED.

27 (d) A NONPROFIT ORGANIZATION OR GOVERNMENTAL ENTITY MAY

1 REQUEST THE DIVISION RECONSIDER ITS DECISION REGARDING ANY
2 PROJECT THAT IS NOT APPROVED WITHIN THIRTY DAYS AFTER THE DATE OF
3 THE DISAPPROVAL NOTICE.

4 (e) ONCE A PROJECT IS APPROVED, THE NONPROFIT ORGANIZATION
5 OR GOVERNMENTAL ENTITY SHALL MAINTAIN AN ACCOUNTING SYSTEM
6 AND APPROPRIATE RECORDS TO TRACK CONTRIBUTIONS RECEIVED BY
7 TAXPAYERS FOR WHICH A TAX CREDIT WAS ALLOWED UNDER THIS SECTION
8 AND TO ACCURATELY ASSOCIATE THE USE OF SAID CONTRIBUTIONS WITH
9 THE APPROVED PROJECT.

10 (f) THE DIVISION SHALL SPECIFY IN PROGRAM GUIDELINES WHAT
11 INFORMATION REGARDING AN APPROVED PROJECT'S GOALS AND ACTIVITIES
12 MUST BE REPORTED BY THE NONPROFIT ORGANIZATION OR
13 GOVERNMENTAL ENTITY.

14 (g) (I) NO LATER THAN DECEMBER 15, THE DIVISION SHALL
15 COMPLETE A REVIEW, BY MEETINGS, TELEPHONE CALLS, OR SURVEYS, OF
16 APPROVED PROJECTS TO EVALUATE PERFORMANCE AND COMPLIANCE WITH
17 THE REQUIREMENTS OF THIS SECTION. THE DIVISION MUST REVIEW
18 ACTIVITIES CONDUCTED THROUGH THE APPROVED PROJECT AND
19 DETERMINE HOW THESE ACTIVITIES ARE ADDRESSING CURRENT AND
20 EMERGING NEEDS OF INDIVIDUALS AND FAMILIES EXPERIENCING
21 HOMELESSNESS IN THE APPROVED PROJECT'S COMMUNITY.

22 (II) THE DIVISION HAS THE AUTHORITY TO MONITOR AND AUDIT
23 APPROVED PROJECTS AND APPROVED PROJECT PERFORMANCE AND MAY
24 DISAPPROVE AN APPROVED PROJECT IF THE APPROVED PROJECT IS NOT
25 MEETING EXPECTATIONS OR IF THE APPROVED PROJECT IS OTHERWISE NOT
26 IN COMPLIANCE WITH OBJECTIVES OUTLINED IN THE PROJECT PROPOSAL,
27 THIS SECTION, OR PROGRAM GUIDELINES. THE DIVISION SHALL

1 IMMEDIATELY NOTIFY THE DEPARTMENT OF REVENUE IF AN APPROVED
2 PROJECT IS DISAPPROVED AS A RESULT OF A REVIEW OR AUDIT IN ORDER TO
3 ENSURE THAT CONTRIBUTIONS MADE BY TAXPAYERS ON OR AFTER THE
4 DATE OF DISAPPROVAL ARE NO LONGER ELIGIBLE FOR THE TAX CREDIT
5 ALLOWED IN THIS SECTION.

6 (h) WHEN APPLYING FOR REAPPROVAL, THE NONPROFIT
7 ORGANIZATION OR GOVERNMENTAL ENTITY MAY ADD OR REMOVE
8 ELIGIBLE ACTIVITIES IN THE REAPPROVAL APPLICATION. IT IS EXPECTED
9 THAT A NONPROFIT ORGANIZATION OR GOVERNMENTAL ENTITY WILL
10 REVISE A PREVIOUSLY APPROVED PROJECT'S GOALS, OBJECTIVES, AND
11 EXPECTED OUTCOMES TO ADJUST TO CHANGES IN COMMUNITY NEEDS,
12 EMERGING BEST PRACTICES, AND FEEDBACK FROM THE DIVISION.

13 (6) THE DIVISION SHALL PRESENT AN ANNUAL REVIEW OF
14 APPROVED PROJECTS TO THE STATE HOUSING BOARD CREATED IN SECTION
15 24-32-706. THE ANNUAL REVIEW MUST INCLUDE INDIVIDUAL AND
16 COLLECTIVE OUTPUTS AND OUTCOMES OF THE PROGRAM DESCRIBED IN
17 THIS SECTION. THE REVIEW MUST SUMMARIZE CONTRIBUTIONS RECEIVED
18 AND TAX CREDIT CERTIFICATES ISSUED FOR THE REPORTING PERIOD,
19 INCLUDING AN ESTIMATE OF EXPECTED CONTRIBUTIONS FOR THE
20 UPCOMING CALENDAR YEAR.

21 (7) THE DIVISION SHALL DEVELOP PROGRAM GUIDELINES, WITH
22 STAKEHOLDER INVOLVEMENT, FOR THE ADMINISTRATION OF THIS SECTION.

23 (8) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2030.

24 **SECTION 2.** In Colorado Revised Statutes, 39-30-103.5, **amend**
25 (3)(a) introductory portion; and **add** (3)(c) as follows:

26 **39-30-103.5. Credit against tax - contributions to enterprise**
27 **zone administrators to implement economic development plans -**

1 **repeal.** (3) (a) PRIOR TO JANUARY 1, 2021, monetary or in-kind
2 contributions to promote temporary, emergency, or transitional housing
3 programs for the homeless that offer or provide referrals to child care, job
4 placement, and counseling services for the purpose of promoting
5 employment for homeless persons in enterprise zones shall be deemed to
6 be for the purpose of implementing the economic development plan for
7 the enterprise zone and shall include but not be limited to the following
8 types of contributions:

9 (c) THIS SUBSECTION (3) IS REPEALED, EFFECTIVE DECEMBER 31,
10 2024.

11 **SECTION 3. Safety clause.** The general assembly hereby finds,
12 determines, and declares that this act is necessary for the immediate
13 preservation of the public peace, health, or safety.