HOUSE BILL NO. 760

1 AN ACT TO AUTHORIZE OUR HOUSE, INCORPORATED, TO SERVE AS A
2 STATEWIDE BEHAVIORAL MODIFICATION INSTITUTE TO PROVIDE TRAINING
3 RELATED TO BEHAVIORAL MODIFICATION; TO AMEND SECTION 27-31-1,
4 MISSISSIPPI CODE OF 1972, TO EXEMPT THE PROPERTY OF OUR HOUSE,
5 INCORPORATED, FROM AD VALOREM TAXES; TO AMEND SECTION 27-65-111,
6 MISSISSIPPI CODE OF 1972, TO EXEMPT SALES TO OUR HOUSE,
7 INCORPORATED, FROM SALES TAXES; TO AMEND SECTION 41-3-15,
8 MISSISSIPPI CODE OF 1972, TO PROVIDE OVERSIGHT BY THE STATE BOARD
9 OF HEALTH; AND FOR RELATED PURPOSES.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

11 SECTION 1. Our House, Incorporated, is hereby authorized to
12 serve as a statewide behavioral modification institute to provide
13 training throughout the state in the area of behavioral
14 modification, domestic violence, child abuse, rape, sexual assault
15 and sexually transmitted diseases including HIV and AIDS. Our
16 House, Incorporated, shall provide certification in each
17 curriculum for which it provides training and it shall provide
18 continuing education courses in each curriculum. Our House,
19 Incorporated, shall establish sites in north, central and south
20 Mississippi to carry out the purposes of this act. The State
21 Board of Health shall provide oversight and assistance to Our
22 House, Incorporated, to assist in carrying out the provisions of
23 this act.

24 SECTION 2. Section 27-31-1, Mississippi Code of 1972, is
25 amended as follows:
26 27-31-1. The following shall be exempt from taxation:
27 (a) All cemeteries used exclusively for burial
28 purposes.
29 (b) All property, real or personal, belonging to the
30 State of Mississippi or any of its political subdivisions, except
property of a municipality not being used for a proper municipal
purpose and located outside the county or counties in which such
municipality is located. A proper municipal purpose within the
meaning of this section shall be any authorized governmental or
corporate function of a municipality.

(c) All property, real or personal, owned by units of
the Mississippi National Guard, or title to which is vested in
trustees for the benefit of any unit of the Mississippi National
Guard; provided such property is used exclusively for such unit,
or for public purposes, and not for profit.

(d) All property, real or personal, belonging to any
religious society, or ecclesiastical body, or any congregation
thereof, or to any charitable society, or to any historical or
patriotic association or society, or to any garden or pilgrimage
club or association and used exclusively for such society or
association and not for profit; not exceeding, however, the amount
of land which such association or society may own as provided in
Section 79-11-33. All property, real or personal, belonging to
any rural waterworks system or rural sewage disposal system
incorporated under the provisions of Section 79-11-1. All
property, real or personal, belonging to any college or
institution for the education of youths, used directly and
exclusively for such purposes, provided that no such college or
institution for the education of youths shall have exempt from
taxation more than six hundred forty (640) acres of land;
provided, however, this exemption shall not apply to commercial
schools and colleges or trade institutions or schools where the
profits of same inure to individuals, associations or
corporations. All property, real or personal, belonging to an
individual, institution or corporation and used for the operation
of a grammar school, junior high school, high school or military
school. All property, real or personal, owned and occupied by a
fraternal and benevolent organization, when used by such
organization, and from which no rentals or other profits accrue to
the organization, but any part rented or from which revenue is
received shall be taxed.

(e) All property, real or personal, held and occupied
by trustees of public schools, and school lands of the respective
townships for the use of public schools, and all property kept in
storage for the convenience and benefit of the State of
Mississippi in warehouses owned or leased by the State of
Mississippi, wherein said property is to be sold by the Alcoholic
Beverage Control Division of the State Tax Commission of the State
of Mississippi.

(f) All property, real or personal, whether belonging
to religious or charitable or benevolent organizations, which is
used for hospital purposes, and nurses' homes where a part
thereof, and which maintain one or more charity wards that are for
charity patients, and where all the income from said hospitals and
nurses' homes is used entirely for the purposes thereof and no
part of the same for profit.

(g) The wearing apparel of every person; and also
jewelry and watches kept by the owner for personal use to the
extent of One Hundred Dollars ($100.00) in value for each owner.

(h) Provisions on hand for family consumption.

(i) All farm products grown in this state for a period
of two (2) years after they are harvested, when in the possession
of or the title to which is in the producer, except the tax of
one-fifth of one percent (1/5 of 1%) per pound on lint cotton now
levied by the Board of Commissioners of the Mississippi Levee
District; and lint cotton for five (5) years, and cottonseed,
soybeans, oats, rice and wheat for one (1) year regardless of
ownership.

(j) All guns and pistols kept by the owner for private
use.

(k) All poultry in the hands of the producer.
(l) Household furniture, including all articles kept in
the home by the owner for his own personal or family use; but this
shall not apply to hotels, rooming houses or rented or leased
apartments.

(m) All cattle and oxen.

(n) All sheep, goats and hogs.

(o) All horses, mules and asses.

(p) Farming tools, implements and machinery, when used
exclusively in the cultivation or harvesting of crops or timber.

(q) All property of agricultural and mechanical
associations and fairs used for promoting their objects, and where
no part of the proceeds is used for profit.

(r) The libraries of all persons.

(s) All pictures and works of art, not kept for or
offered for sale as merchandise.

(t) The tools of any mechanic necessary for carrying on
his trade.

(u) All state, county, municipal, levee, drainage and
all school bonds or other governmental obligations, and all bonds
and/or evidences of debts issued by any church or church
organization in this state, and all notes and evidences of
indebtedness which bear a rate of interest not greater than the
maximum rate per annum applicable under the law; and all money
loaned at a rate of interest not exceeding the maximum rate per
annum applicable under the law; and all stock in or bonds of
foreign corporations or associations shall be exempt from all ad
valorem taxes.

(v) All lands and other property situated or located
between the Mississippi River and the levee shall be exempt from
the payment of any and all road taxes levied or assessed under any
road laws of this state.
(w) Any and all money on deposit in either national banks, state banks or trust companies, on open account, savings account or time deposit.

(x) All wagons, carts, drays, carriages and other horse drawn vehicles, kept for the use of the owner.

(y) (1) Boats, seines and fishing equipment used in fishing and shrimping operations and in the taking or catching of oysters.

(2) All towboats, tugboats and barges documented under the laws of the United States, except watercraft of every kind and character used in connection with gaming operations.

(z) All materials used in the construction and/or conversion of vessels in this state; vessels while under construction and/or conversion; vessels while in the possession of the manufacturer, builder or converter, for a period of twelve months after completion of construction and/or conversion, and as used herein the term "vessel" shall include ships, offshore drilling equipment, dry docks, boats and barges, except watercraft of every kind and character used in connection with gaming operations.

(aa) Sixty-six and two-thirds percent (66-2/3%) of nuclear fuel and reprocessed, recycled or residual nuclear fuel by-products, fissionable or otherwise, used or to be used in generation of electricity by persons defined as public utilities in Section 77-3-3.

(bb) All growing nursery stock.

(cc) A semitrailer used in interstate commerce.

(dd) All property, real or personal, used exclusively for the housing of and provision of services to elderly persons, disabled persons, mentally impaired persons or as a nursing home, which is owned, operated and managed by a not-for-profit corporation, qualified under Section 501(c)(3) of the Internal Revenue Code, whose membership or governing body is appointed or
confirmed by a religious society or ecclesiastical body or any
congregation thereof.

(ee) All vessels while in the hands of bona fide
dealers as merchandise and which are not being operated upon the
waters of this state shall be exempt from ad valorem taxes. As
used in this paragraph, the terms "vessel" and "waters of this
state" shall have the meaning ascribed to such terms in Section
59-21-3.

(ff) All property, real or personal, owned by a
nonprofit organization that: (i) is qualified as tax exempt under
Section 501(c)(4) of the Internal Revenue Code of 1986, as
amended; (ii) assists in the implementation of the national
contingency plan or area contingency plan, and which is created in
response to the requirements of Title IV, Subtitle B of the Oil
Pollution Act of 1990, Public Law 101-380; (iii) engages primarily
in programs to contain, clean up and otherwise mitigate spills of
oil or other substances occurring in the United States coastal or
tidal waters; and (iv) is used for the purposes of the
organization.

(gg) If a municipality changes its boundaries so as to
include within the boundaries of such municipality the project
site of any project as defined in Section 57-75-5(f)(iv)1, all
real and personal property located on the project site within the
boundaries of such municipality that is owned by a business
enterprise operating such project, shall be exempt from ad valorem
taxation for a period of time not to exceed thirty (30) years upon
receiving approval for such exemption by the Mississippi Major
Economic Impact Authority. The provisions of this subsection
shall not be construed to authorize a breach of any agreement
entered into pursuant to Section 21-1-59.

(hh) All leases, lease contracts or lease agreements
(including, but not limited to, subleases, sublease contracts and
sublease agreements), and leaseholds or leasehold interests
(including, but not limited to, subleaseholds and subleasehold interests), of or with respect to any and all property (real, personal or mixed) constituting all or any part of a facility for the manufacture, production, generation, transmission and/or distribution of electricity, and any real property related thereto, shall be exempt from ad valorem taxation during the period as the United States is both the title owner of the property and a sublessee of or with respect to the property; however, the exemption authorized by this paragraph (hh) shall not apply to any entity to whom the United States sub-subleases its interest in the property nor to any entity to whom the United States assigns its sublease interest in the property. As used in this paragraph, the term "United States" includes an agency or instrumentality of the United States of America. This paragraph (hh) shall apply to all assessments for ad valorem taxation for the 2003 calendar year and each calendar year thereafter.

(ii) All property, real, personal or mixed, including fixtures and leaseholds, used by Mississippi nonprofit entities qualified, on or before January 1, 2005, under Section 501(c)(3) of the Internal Revenue Code to provide support and operate technology incubators for research and development start-up companies, telecommunication start-up companies and/or other technology start-up companies, utilizing technology spun-off from research and development activities of the public colleges and universities of this state, State of Mississippi governmental research or development activities resulting therefrom located within the State of Mississippi.

(jj) All property, real, personal or mixed, including fixtures and leaseholds, of start-up companies (as described in paragraph (ii) of this section) for the period of time, not to exceed five (5) years, that the start-up company remains a tenant of a technology incubator (as described in paragraph (ii) of this section).
All property, real, personal or mixed, including fixtures and leaseholds, of Our House, Incorporated, utilized for the purposes described in Section 1 of House Bill No. ____, 2007 Regular Session.

SECTION 3. Section 27-65-111, Mississippi Code of 1972, is amended as follows:

27-65-111. The exemptions from the provisions of this chapter which are not industrial, agricultural or governmental, or which do not relate to utilities or taxes, or which are not properly classified as one of the exemption classifications of this chapter, shall be confined to persons or property exempted by this section or by the Constitution of the United States or the State of Mississippi. No exemptions as now provided by any other section, except the classified exemption sections of this chapter set forth herein, shall be valid as against the tax herein levied.

Any subsequent exemption from the tax levied hereunder, except as indicated above, shall be provided by amendments to this section.

No exemption provided in this section shall apply to taxes levied by Section 27-65-15 or 27-65-21, Mississippi Code of 1972.

The tax levied by this chapter shall not apply to the following:

(a) Sales of tangible personal property and services to hospitals or infirmaries owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any private shareholder, group or individual, and which are subject to and governed by Sections 41-7-123 through 41-7-127. Only sales of tangible personal property or services which are ordinary and necessary to the operation of such hospitals and infirmaries are exempted from tax.

(b) Sales of daily or weekly newspapers, and periodicals or publications of scientific, literary or educational organizations exempt from federal income taxation under Section
(c) Sales of coffins, caskets and other materials used in the preparation of human bodies for burial.

(d) Sales of tangible personal property for immediate export to a foreign country.

(e) Sales of tangible personal property to an orphanage, old men's or ladies' home, supported wholly or in part by a religious denomination, fraternal nonprofit organization or other nonprofit organization.

(f) Sales of tangible personal property, labor or services taxable under Sections 27-65-17, 27-65-19 and 27-65-23, to a YMCA, YWCA, a Boys' or Girls' Club owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any private shareholder, group or individual.

(g) Sales to elementary and secondary grade schools, junior and senior colleges owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any private shareholder, group or individual, and which are exempt from state income taxation, provided that this exemption does not apply to sales of property or services which are not to be used in the ordinary operation of the school, or which are to be resold to the students or the public.

(h) The gross proceeds of retail sales and the use or consumption in this state of drugs and medicines:

(i) Prescribed for the treatment of a human being by a person authorized to prescribe the medicines, and dispensed or prescription filled by a registered pharmacist in accordance with law; or

(ii) Furnished by a licensed physician, surgeon, dentist or podiatrist to his own patient for treatment of the patient; or
Furnished by a hospital for treatment of any person pursuant to the order of a licensed physician, surgeon, dentist or podiatrist; or

Sold to a licensed physician, surgeon, podiatrist, dentist or hospital for the treatment of a human being; or

Sold to this state or any political subdivision or municipal corporation thereof, for use in the treatment of a human being or furnished for the treatment of a human being by a medical facility or clinic maintained by this state or any political subdivision or municipal corporation thereof.

"Medicines," as used in this paragraph (h), shall mean and include any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment or prevention of disease and which is commonly recognized as a substance or preparation intended for such use; provided that "medicines" do not include any auditory, prosthetic, ophthalmic or ocular device or appliance, any dentures or parts thereof or any artificial limbs or their replacement parts, articles which are in the nature of splints, bandages, pads, compresses, supports, dressings, instruments, apparatus, contrivances, appliances, devices or other mechanical, electronic, optical or physical equipment or article or the component parts and accessories thereof, or any alcoholic beverage or any other drug or medicine not commonly referred to as a prescription drug.

Notwithstanding the preceding sentence of this paragraph (h), "medicines" as used in this paragraph (h), shall mean and include sutures, whether or not permanently implanted, bone screws, bone pins, pacemakers and other articles permanently implanted in the human body to assist the functioning of any natural organ, artery, vein or limb and which remain or dissolve in the body.
"Hospital," as used in this paragraph (h), shall have the meaning ascribed to it in Section 41-9-3, Mississippi Code of 1972.

Insulin furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed to be dispensed on prescription within the meaning of this paragraph (h).

(i) Retail sales of automobiles, trucks and truck-tractors if exported from this state within forty-eight (48) hours and registered and first used in another state.

(j) Sales of tangible personal property or services to the Salvation Army and the Muscular Dystrophy Association, Inc.

(k) From July 1, 1985, through December 31, 1992, retail sales of "alcohol blended fuel" as such term is defined in Section 75-55-5. The gasoline-alcohol blend or the straight alcohol eligible for this exemption shall not contain alcohol distilled outside the State of Mississippi.

(l) Sales of tangible personal property or services to the Institute for Technology Development.

(m) The gross proceeds of retail sales of food and drink for human consumption made through vending machines serviced by full line vendors from and not connected with other taxable businesses.

(n) The gross proceeds of sales of motor fuel.

(o) Retail sales of food for human consumption purchased with food stamps issued by the United States Department of Agriculture, or other federal agency, from and after October 1, 1987, or from and after the expiration of any waiver granted pursuant to federal law, the effect of which waiver is to permit the collection by the state of tax on such retail sales of food for human consumption purchased with food stamps.
(p) Sales of cookies for human consumption by the Girl Scouts of America no part of the net earnings from which sales inures to the benefit of any private group or individual.

(q) Gifts or sales of tangible personal property or services to public or private nonprofit museums of art.

(r) Sales of tangible personal property or services to alumni associations of state-supported colleges or universities.

(s) Sales of tangible personal property or services to chapters of the National Association of Junior Auxiliaries, Inc.

(t) Sales of tangible personal property or services to domestic violence shelters which qualify for state funding under Sections 93-21-101 through 93-21-113.

(u) Sales of tangible personal property or services to the National Multiple Sclerosis Society, Mississippi Chapter.

(v) Retail sales of food for human consumption purchased with food instruments issued the Mississippi Band of Choctaw Indians under the Women, Infants and Children Program (WIC) funded by the United States Department of Agriculture.

(w) Sales of tangible personal property or services to a private company, as defined in Section 57-61-5, which is making such purchases with proceeds of bonds issued under Section 57-61-1 et seq., the Mississippi Business Investment Act.

(x) The gross collections from the operation of self-service, coin-operated car washing equipment and sales of the service of washing motor vehicles with portable high-pressure washing equipment on the premises of the customer.

(y) Sales of tangible personal property or services to the Mississippi Technology Alliance.

(z) Sales of tangible personal property to nonprofit organizations that provide foster care, adoption services and temporary housing for unwed mothers and their children if the organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
(aa) Sales of tangible personal property to nonprofit organizations that provide residential rehabilitation for persons with alcohol and drug dependencies if the organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

(bb) Sales of tangible personal property or services to Our House, Incorporated.

SECTION 4. Section 41-3-15, Mississippi Code of 1972, is amended as follows:

41-3-15. (1) There shall be a State Department of Health which shall be organized into such bureaus and divisions as are considered necessary by the executive officer, and shall be assigned appropriate functions as are required of the State Board of Health by law, subject to the approval of the board.

(2) The State Board of Health shall have the authority to establish an Office of Rural Health within the department. The duties and responsibilities of this office shall include the following:

(a) To collect and evaluate data on rural health conditions and needs;

(b) To engage in policy analysis, policy development and economic impact studies with regard to rural health issues;

(c) To develop and implement plans and provide technical assistance to enable community health systems to respond to various changes in their circumstances;

(d) To plan and assist in professional recruitment and retention of medical professionals and assistants; and

(e) To establish information clearinghouses to improve access to and sharing of rural health care information.

(3) The State Board of Health shall have general supervision of the health interests of the people of the state and to exercise the rights, powers and duties of those acts which it is authorized by law to enforce.
The State Board of Health shall have authority:

(a) To make investigations and inquiries with respect to the causes of disease and death, and to investigate the effect of environment, including conditions of employment and other conditions which may affect health, and to make such other investigations as it may deem necessary for the preservation and improvement of health.

(b) To make such sanitary investigations as it may, from time to time, deem necessary for the protection and improvement of health and to investigate nuisance questions which affect the security of life and health within the state.

(c) To direct and control sanitary and quarantine measures for dealing with all diseases within the state possible to suppress same and prevent their spread.

(d) To obtain, collect and preserve such information relative to mortality, morbidity, disease and health as may be useful in the discharge of its duties or may contribute to the prevention of disease or the promotion of health in this state.

(e) To enter into contracts or agreements with any other state or federal agency, or with any private person, organization or group capable of contracting, if it finds such action to be in the public interest.

(f) To charge and collect reasonable fees for health services, including immunizations, inspections and related activities, and the board shall charge fees for such services; provided, however, if it is determined that a person receiving services is unable to pay the total fee, the board shall collect any amount such person is able to pay.

(g) To accept gifts, trusts, bequests, grants, endowments or transfers of property of any kind.

(h) To receive monies coming to it by way of fees for services or by appropriations.
(i) To establish standards for, issue permits and exercise control over, any cafes, restaurants, food or drink stands, sandwich manufacturing establishments, and all other establishments, other than churches, church-related and private schools, and other nonprofit or charitable organizations, where food or drink is regularly prepared, handled and served for pay; and

(ii) To require that a permit be obtained from the Department of Health before such persons begin operation. If any such person fails to obtain the permit required herein, the State Board of Health, after due notice and opportunity for a hearing, may impose a monetary penalty not to exceed One Thousand Dollars ($1,000.00) for each violation. However, the department is not authorized to impose a monetary penalty against any person whose gross annual prepared food sales are less than Five Thousand Dollars ($5,000.00). Money collected by the board under this item shall be deposited to the credit of the State General Fund of the State Treasury. This subparagraph (ii) shall stand repealed on July 1, 2007.

(j) To promulgate rules and regulations and exercise control over the production and sale of milk pursuant to the provisions of Sections 75-31-41 through 75-31-49.

(k) On presentation of proper authority, to enter into and inspect any public place or building where the State Health Officer or his representative deems it necessary and proper to enter for the discovery and suppression of disease and for the enforcement of any health or sanitary laws and regulations in the state.

(l) To conduct investigations, inquiries and hearings, and to issue subpoenas for the attendance of witnesses and the production of books and records at any hearing when authorized and required by statute to be conducted by the State Health Officer or the State Board of Health.
(m) To employ, subject to the regulations of the State Personnel Board, qualified professional personnel in the subject matter or fields of each bureau, and such other technical and clerical staff as may be required for the operation of the department. The executive officer shall be the appointing authority for the department, and shall have the power to delegate the authority to appoint or dismiss employees to appropriate subordinates, subject to the rules and regulations of the State Personnel Board.

(n) To promulgate rules and regulations, and to collect data and information, on (i) the delivery of services through the practice of telemedicine; and (ii) the use of electronic records for the delivery of telemedicine services.

(o) To enforce and regulate domestic and imported fish as authorized under Section 69-7-601 et seq.

(p) To carry out the purpose of House Bill No. ____ 2007 Regular Session.

(5) (a) The State Board of Health shall have the authority, in its discretion, to establish programs to promote the public health, to be administered by the State Department of Health. Specifically, such programs may include, but shall not be limited to, programs in the following areas:

(i) Maternal and child health;

(ii) Family planning;

(iii) Pediatric services;

(iv) Services to crippled and disabled children;

(v) Control of communicable and noncommunicable disease;

(vi) Child care licensure;

(vii) Radiological health;

(viii) Dental health;

(ix) Milk sanitation;

(x) Occupational safety and health;
(xi) Food, vector control and general sanitation;

(xii) Protection of drinking water;

(xiii) Sanitation in food handling establishments open to the public;

(xiv) Registration of births and deaths and other vital events;

(xv) Such public health programs and services as may be assigned to the State Board of Health by the Legislature or by executive order; and

(xvi) Regulation of domestic and imported fish for human consumption.

(b) The State Board of Health and State Department of Health shall not be authorized to sell, transfer, alienate or otherwise dispose of any of the home health agencies owned and operated by the department on January 1, 1995, and shall not be authorized to sell, transfer, assign, alienate or otherwise dispose of the license of any of those home health agencies, except upon the specific authorization of the Legislature by an amendment to this section. However, this paragraph (b) shall not prevent the board or the department from closing or terminating the operation of any home health agency owned and operated by the department, or closing or terminating any office, branch office or clinic of any such home health agency, or otherwise discontinuing the providing of home health services through any such home health agency, office, branch office or clinic, if the board first demonstrates that there are other providers of home health services in the area being served by the department's home health agency, office, branch office or clinic that will be able to provide adequate home health services to the residents of the area if the department's home health agency, office, branch office or clinic is closed or otherwise discontinues the providing of home health services. This demonstration by the board that there are other providers of adequate home health services in the area shall
be spread at length upon the minutes of the board at a regular or special meeting of the board at least thirty (30) days before a home health agency, office, branch office or clinic is proposed to be closed or otherwise discontinue the providing of home health services.

(c) The State Department of Health may undertake such technical programs and activities as may be required for the support and operation of such programs, including maintaining physical, chemical, bacteriological and radiological laboratories, and may make such diagnostic tests for diseases and tests for the evaluation of health hazards as may be deemed necessary for the protection of the people of the state.

(6) (a) The State Board of Health shall administer the local governments and rural water systems improvements loan program in accordance with the provisions of Section 41-3-16.

(b) The State Board of Health shall have authority:

(i) To enter into capitalization grant agreements with the United States Environmental Protection Agency, or any successor agency thereto;

(ii) To accept capitalization grant awards made under the federal Safe Drinking Water Act, as amended;

(iii) To provide annual reports and audits to the United States Environmental Protection Agency, as may be required by federal capitalization grant agreements; and

(iv) To establish and collect fees to defray the reasonable costs of administering the revolving fund or emergency fund if the State Board of Health determines that such costs will exceed the limitations established in the federal Safe Drinking Water Act, as amended. The administration fees may be included in loan amounts to loan recipients for the purpose of facilitating payment to the board; however, such fees may not exceed five percent (5%) of the loan amount.
SECTION 5. This act shall take effect and be in force from and after July 1, 2007.