

By: Representatives Scott, Clark, Wooten

To: Appropriations;  
Universities and Colleges

HOUSE BILL NO. 253

1 AN ACT TO PROVIDE THAT ANY NURSING SCHOOL OR DEGREE PROGRAM  
 2 AT A STATE INSTITUTION OF HIGHER LEARNING OR A PUBLIC COMMUNITY OR  
 3 JUNIOR COLLEGE IN MISSISSIPPI THAT HAS AN ENROLLMENT OF 100%  
 4 DURING THE 2011-2012 ACADEMIC YEAR IS ELIGIBLE FOR STATE FUNDING  
 5 TO HIRE UP TO FOUR ADDITIONAL FACULTY MEMBERS FOR THE NURSING  
 6 SCHOOL OR PROGRAM BEGINNING WITH THE 2012-2013 ACADEMIC YEAR; TO  
 7 PROVIDE THAT IN ORDER TO RECEIVE THIS FUNDING, A NURSING SCHOOL OR  
 8 PROGRAM MUST INCREASE ITS ENROLLMENT PROPORTIONATELY FOR EACH  
 9 ADDITIONAL FACULTY MEMBER HIRED WITH THE FUNDING; TO AMEND  
 10 SECTIONS 37-4-3, 37-115-51, 37-129-1 AND 73-15-25, MISSISSIPPI  
 11 CODE OF 1972, TO CONFORM TO THE PRECEDING PROVISIONS; TO AMEND  
 12 SECTION 71-5-353, MISSISSIPPI CODE OF 1972, TO EXPAND THE PURPOSES  
 13 FOR WHICH MONIES IN THE MISSISSIPPI WORKFORCE ENHANCEMENT TRAINING  
 14 FUND MAY BE EXPENDED TO INCLUDE FUNDING TO NURSING SCHOOLS AND  
 15 DEGREE PROGRAMS AT STATE INSTITUTIONS OF HIGHER LEARNING AND AT  
 16 PUBLIC COMMUNITY AND JUNIOR COLLEGES TO HIRE ADDITIONAL FACULTY  
 17 MEMBERS FOR THE NURSING SCHOOL OR PROGRAM AS PROVIDED IN THIS ACT;  
 18 AND FOR RELATED PURPOSES.

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

20 **SECTION 1.** (1) Any nursing school or degree program at a  
 21 state institution of higher learning or a public community or  
 22 junior college in Mississippi that has an enrollment of one  
 23 hundred percent (100%) during the 2011-2012 academic year is  
 24 eligible for funding from the Board of Trustees of State  
 25 Institutions of Higher Learning, the Board for Community and  
 26 Junior Colleges or the State Department of Education, as the case  
 27 may be, to hire up to four (4) additional faculty members for the  
 28 nursing school or program beginning with the 2012-2013 academic  
 29 year. In order to receive the funding under this section, a  
 30 nursing school or program must increase the enrollment at the  
 31 school or program proportionately for each additional faculty  
 32 member hired with this funding.

33 (2) The Legislature shall appropriate or otherwise make  
 34 available to the Board of Trustees of State Institutions of Higher



35 Learning, the State Board for Community and Junior Colleges and  
36 the State Department of Education the funds that are necessary to  
37 implement the provisions of subsection (1) of this section.

38 **SECTION 2.** Section 37-4-3, Mississippi Code of 1972, is  
39 amended as follows:

40 37-4-3. (1) \* \* \* There shall be a State Board for  
41 Community and Junior Colleges which shall receive and distribute  
42 funds appropriated by the Legislature for the use of the public  
43 community and junior colleges and funds from federal and other  
44 sources that are transmitted through the state governmental  
45 organization for use by those colleges. This board shall provide  
46 general coordination of the public community and junior colleges,  
47 assemble reports and such other duties as may be prescribed by  
48 law.

49 (2) The board shall consist of ten (10) members of which  
50 none shall be an elected official and none shall be engaged in the  
51 educational profession. The Governor shall appoint two (2)  
52 members from the First Mississippi Congressional District, one (1)  
53 who shall serve an initial term of two (2) years and one (1) who  
54 shall serve an initial term of five (5) years; two (2) members  
55 from the Second Mississippi Congressional District, one (1) who  
56 shall serve an initial term of five (5) years and one (1) who  
57 shall serve an initial term of three (3) years; and two (2)  
58 members from the Third Mississippi Congressional District, one (1)  
59 who shall serve an initial term of four (4) years and one (1) who  
60 shall serve an initial term of two (2) years; two (2) members from  
61 the Fourth Mississippi Congressional District, one (1) who shall  
62 serve an initial term of three (3) years and one (1) who shall  
63 serve an initial term of four (4) years; and two (2) members from  
64 the Fifth Mississippi Congressional District, one (1) who shall  
65 serve an initial term of five (5) years and one (1) who shall  
66 serve an initial term of two (2) years. All subsequent  
67 appointments shall be for a term of six (6) years and continue



68 until their successors are appointed and qualify. An appointment  
69 to fill a vacancy that arises for reasons other than by expiration  
70 of a term of office shall be for the unexpired term only. No two  
71 (2) appointees shall reside in the same junior college district.  
72 All members shall be appointed with the advice and consent of the  
73 Senate.

74 (3) There shall be a chairman and vice chairman of the  
75 board, elected by and from the membership of the board; and the  
76 chairman shall be the presiding officer of the board. The board  
77 shall adopt rules and regulations governing times and places for  
78 meetings and governing the manner of conducting its business.

79 (4) The members of the board shall receive no annual salary,  
80 but shall receive per diem compensation as authorized by Section  
81 25-3-69 for each day devoted to the discharge of official board  
82 duties and shall be entitled to reimbursement for all actual and  
83 necessary expenses incurred in the discharge of their duties,  
84 including mileage as authorized by Section 25-3-41.

85 (5) The board shall name a director for the state system of  
86 public junior and community colleges, who shall serve at the  
87 pleasure of the board. The director shall be the chief executive  
88 officer of the board, give direction to the board staff, carry out  
89 the policies set forth by the board, and work with the presidents  
90 of the several community and junior colleges to assist them in  
91 carrying out the mandates of the several boards of trustees and in  
92 functioning within the state system and policies established by  
93 the State Board for Community and Junior Colleges. The State  
94 Board for Community and Junior Colleges shall set the salary of  
95 the Director of the State System of Community and Junior Colleges.  
96 The Legislature shall provide adequate funds for the State Board  
97 for Community and Junior Colleges, its activities and its staff.

98 (6) The powers and duties of the State Board for Community  
99 and Junior Colleges shall be:



100           (a) To authorize disbursements of state appropriated  
101 funds to community and junior colleges through orders in the  
102 minutes of the board.

103           (b) To make studies of the needs of the state as they  
104 relate to the mission of the community and junior colleges.

105           (c) To approve new, changes to and deletions of  
106 vocational and technical programs to the various colleges.

107           (d) To require community and junior colleges to supply  
108 such information as the board may request and compile, publish and  
109 make available such reports based thereon as the board may deem  
110 advisable.

111           (e) To approve proposed new attendance centers (campus  
112 locations) as the local boards of trustees should determine to be  
113 in the best interest of the district. However, \* \* \* no new  
114 community/junior college branch campus shall be approved without  
115 an authorizing act of the Legislature.

116           (f) To serve as the state approving agency for federal  
117 funds for proposed contracts to borrow money for the purpose of  
118 acquiring land, erecting, repairing, etc. dormitories, dwellings  
119 or apartments for students and/or faculty, the loans to be paid  
120 from revenue produced by those facilities as requested by local  
121 boards of trustees.

122           (g) To approve applications from community and junior  
123 colleges for state funds for vocational-technical education  
124 facilities.

125           (h) To approve any university branch campus offering  
126 lower undergraduate level courses for credit.

127           (i) To appoint members to the Post-Secondary  
128 Educational Assistance Board.

129           (j) To appoint members to the Authority for Educational  
130 Television.

131           (k) To contract with other boards, commissions,  
132 governmental entities, foundations, corporations or individuals



133 for programs, services, grants and awards when such are needed for  
134 the operation and development of the state public community and  
135 junior college system.

136 (l) To fix standards for community and junior colleges  
137 to qualify for appropriations, and qualifications for community  
138 and junior college teachers.

139 (m) To have sign-off approval on the State Plan for  
140 Vocational Education that is developed in cooperation with  
141 appropriate units of the State Department of Education.

142 (n) To approve or disapprove of any proposed inclusion  
143 within municipal corporate limits of state-owned buildings and  
144 grounds of any community college or junior college and to approve  
145 or disapprove of land use development, zoning requirements,  
146 building codes and delivery of governmental services applicable to  
147 state-owned buildings and grounds of any community college or  
148 junior college. Any agreement by a local board of trustees of a  
149 community college or junior college to annexation of state-owned  
150 property or other conditions described in this paragraph shall be  
151 void unless approved by the board and by the board of supervisors  
152 of the county in which the state-owned property is located.

153 (o) Under the provisions of Section 1 of this act,  
154 provide funding to nursing schools and degree programs at public  
155 community and junior colleges to hire additional faculty members  
156 for the nursing school or program, and require any nursing school  
157 or program that receives the funding to increase the enrollment at  
158 the school or program proportionately for each additional faculty  
159 member hired with the funding.

160 **SECTION 3.** Section 37-115-51, Mississippi Code of 1972, is  
161 amended as follows:

162 37-115-51. The Legislature \* \* \* finds that there is great  
163 need of additional and better trained nurses in Mississippi and  
164 the purpose of this section is to meet that need to the  
165 extent \* \* \* provided in this section.



166           The Board of Trustees of State Institutions of Higher  
167 Learning shall establish a school of nursing at the University of  
168 Mississippi under the jurisdiction of the Dean of the School of  
169 Medicine or such other authority as the board of trustees may  
170 determine, and other regularly constituted administrative  
171 authorities of the university.

172           The board of trustees shall provide for the school, such  
173 buildings and equipment, and such teaching staff and other  
174 personnel as may be deemed appropriate for the establishment and  
175 operation of the school of nursing and for the performance of the  
176 other functions \* \* \* provided for in this section, all of which  
177 shall, however, be done within the appropriations made for those  
178 purposes.

179           The school of nursing shall, under the direction and  
180 supervision of the Dean of the School of Medicine and the other  
181 regularly constituted administrative authorities of the university  
182 and of the board of trustees and under curricula to be prescribed  
183 by the board, and beginning each of its functions at such time as  
184 may be determined by the board, carry on a teaching course,  
185 looking to the conferring of bachelor's or master's degrees in  
186 nursing.

187           The school of nursing shall be under the same direction,  
188 supervision, control and conditions as set forth in the fourth  
189 paragraph of this section, have authority, in its discretion, to  
190 arrange and contract with hospitals, hospital schools of nursing  
191 or other similar institutions, for students in the school of  
192 nursing to take clinical training and practice in those  
193 institutions. It also may contract with hospitals, hospital  
194 schools of nursing or other similar institutions with respect to  
195 providing to any such institution instructors or instruction  
196 services from the university school of nursing upon full- or  
197 part-time basis and upon such basis of compensation or



198 reimbursement of costs as may be deemed reasonable and proper in  
199 view of the public interests involved.

200 Under the same supervision, direction, control and conditions  
201 as are set forth in the fourth paragraph of this section, the  
202 school of nursing shall also administer such scholarship programs  
203 in nursing education and such activities with respect to  
204 recruitment of nursing students and counseling work with such  
205 students and prospective students as may be provided for by the  
206 Legislature from time to time.

207 The school of nursing at the University of Mississippi is  
208 eligible for funding to hire additional faculty members under the  
209 provisions of Section 1 of this act.

210 **SECTION 4.** Section 37-129-1, Mississippi Code of 1972, is  
211 amended as follows:

212 37-129-1. In addition to all other powers and duties now  
213 vested by law in the Board of Trustees of State Institutions of  
214 Higher Learning of the State of Mississippi, the board shall:

215 (a) Establish by rules and regulations and promulgate  
216 uniform standards for accreditation of schools of nursing in the  
217 State of Mississippi (i) insofar as concerns the eligibility of  
218 graduates of those schools to take the examination prescribed by  
219 law to become registered nurses authorized to practice the  
220 profession of nursing as registered nurses in Mississippi, and  
221 (ii) insofar as concerns student nurses attending those schools  
222 being eligible to participate in any student nurse scholarship  
223 program or other program of assistance now existing or hereafter  
224 established by legislative enactment;

225 (b) Issue to those schools of nursing upon an annual  
226 basis certificates of accreditation as may be proper under those  
227 standards;

228 (c) Administer any scholarship program or other program  
229 of assistance heretofore or hereafter established by legislative



230 enactment for the benefit of students attending accredited schools  
231 of nursing in this state;

232 (d) Administer any other funds available or that may be  
233 made available for the promotion of nursing education in the  
234 state, with the exception of nursing faculty supplement funds to  
235 the public community and junior colleges, which funds shall be  
236 appropriated to and administered by the State Board for Community  
237 and Junior Colleges \* \* \*;

238 (e) Adopt rules and regulations to provide that a nurse  
239 in training may, during the two-year period in an approved  
240 hospital, be allowed to transfer at any time with full credit  
241 after six (6) months in training, to any other hospital of her  
242 choice at which there is a vacancy; suitable provision shall be  
243 made to protect him or her against coercion or intimidation  
244 concerning such a contemplated transfer;

245 (f) Under the provisions of Section 1 of this act,  
246 provide funding to nursing schools and degree programs at state  
247 institutions of higher learning to hire additional faculty members  
248 for the nursing school or program, and require any nursing school  
249 or program that receives the funding to increase the enrollment at  
250 the school or program proportionately for each additional faculty  
251 member hired with the funding.

252 In addition to other powers now vested by law in the Board of  
253 Trustees of State Institutions of Higher Learning, the board may  
254 establish and maintain a nurse-midwifery education program that  
255 meets the accreditation standards of the American College of  
256 Nurse-Midwives at a state institution of higher learning under the  
257 jurisdiction of the board of trustees.

258 In order to implement paragraph (d) above, the Board of  
259 Trustees of State Institutions of Higher Learning shall arrange  
260 and contract with hospitals, senior colleges and hospital schools  
261 of nursing for the financial support of programs of nursing  
262 education. The \* \* \* board may adopt any terms for contracts,





263 and any rules and regulations for reimbursing contracting agencies  
264 for costs of instruction in schools of nursing as may be feasible  
265 in accordance with appropriations made by the Legislature for this  
266 purpose. However, no reimbursement may be made to contracting  
267 agencies in excess of the actual cost of instruction in the  
268 schools of nursing.

269 In addition to the powers now vested by law in the Board of  
270 Trustees of State Institutions of Higher Learning and subject to  
271 the availability of funds specifically appropriated therefor, the  
272 board shall conduct a one-year feasibility study and comprehensive  
273 plan for nursing schools in Mississippi that addresses the concept  
274 of shared utilization of clinical simulation laboratories for all  
275 Mississippi schools of nursing in order to provide computerized  
276 interactive learning capabilities for all schools, utilizing the  
277 pooled resources or mobile capability models from other states.  
278 The completed plan shall be developed and a report made to the  
279 2009 Regular Session on or before December 1, 2008.

280 No provision of this section shall be construed to authorize  
281 any department, agency, officer or employee of the State of  
282 Mississippi to exercise any controls over the admissions policy of  
283 any private educational institution offering a baccalaureate  
284 degree in nursing.

285 **SECTION 5.** Section 73-15-25, Mississippi Code of 1972, is  
286 amended as follows:

287 73-15-25. In addition to all other powers and duties now  
288 vested by law in the State Department of Education, it shall,  
289 acting in this behalf by and through its Division of Vocational  
290 Education \* \* \*:

291 (a) Contract with the State Board for Community and  
292 Junior Colleges to establish by rules and regulations and  
293 promulgate uniform standards for the accreditation of schools of  
294 practical nursing in this state insofar as concerns the



295 eligibility of graduates of those schools to take the examination  
296 to become licensed practical nurses;

297         **(b)** Contract with the State Board for Community and  
298 Junior Colleges to issue to those schools certificates of  
299 accreditation as may be proper under those standards.

300         **(c)** Under the provisions of Section 1 of this act,  
301 provide funding to nursing schools and degree programs for  
302 practical nursing to hire additional faculty members for the  
303 nursing school or program, and require any nursing school or  
304 program that receives the funding to increase the enrollment at  
305 the school or program proportionately for each additional faculty  
306 member hired with the funding.

307         **SECTION 6.** Section 71-5-353, Mississippi Code of 1972, is  
308 amended as follows:

309         71-5-353. (1) Each employer shall pay contributions equal  
310 to five and four-tenths percent (5.4%) of taxable wages paid by  
311 him each calendar year, except as may be otherwise provided in  
312 Section 71-5-361 and except that each newly subject employer shall  
313 pay contributions at the rate of two and four-tenths percent  
314 (2.4%) of taxable wages through December 31, 2010, and thereafter  
315 one percent (1%) of taxable wages, for his first year of  
316 liability, one and one-tenth percent (1.1%) of taxable wages for  
317 his second year of liability, and one and two-tenths percent  
318 (1.2%) of taxable wages for his third and subsequent years of  
319 liability unless the employer's experience-rating record has been  
320 chargeable throughout at least the twelve (12) consecutive  
321 calendar months ending on the most recent computation date at the  
322 time the rate for a year is determined; thereafter the employer's  
323 contribution rate shall be determined in accordance with the  
324 provisions of Section 71-5-355.

325         (2) From and after January 1, 2005, through December 31,  
326 2009, contribution rates assigned to employers by the department,  
327 as determined pursuant to Sections 71-5-351, 71-5-353 and



328 71-5-355, shall be reduced by three-tenths of one percent (.3%).  
329 Such reduction shall only apply to employers whose contribution  
330 rate, determined in accordance with Sections 71-5-353 and  
331 71-5-355, is equal to or less than five and four-tenths percent  
332 (5.4%), and shall include a three-tenths of one percent (.3%)  
333 reduction to the rate as a result of violation of provisions of  
334 this chapter. The reduction in rates provided for herein shall  
335 not apply to state boards, instrumentalities and political  
336 subdivisions of the State of Mississippi referred to in Sections  
337 71-5-357 and 71-5-359, or to nonprofit employers providing  
338 reimbursement to the department for the unemployment fund pursuant  
339 to Section 71-5-357(a).

340 (3) (a) From and after January 1, 2005, through December  
341 31, 2009, the workforce enhancement contributions shall be applied  
342 at a rate of three-tenths of one percent (.3%) upon the taxable  
343 wages, however, the workforce enhancement contribution shall not  
344 be applied to state boards, instrumentalities and political  
345 subdivisions of the State of Mississippi referred to in Sections  
346 71-5-357 and 71-5-359, or to nonprofit employers providing  
347 reimbursement to the department for the unemployment fund pursuant  
348 to Section 71-5-357(a).

349 (b) There is hereby created in the Treasury of the  
350 State of Mississippi a special fund to be known as the  
351 "Mississippi Workforce Enhancement Training Fund," which consists  
352 of funds collected pursuant to this subsection (3) and subsection  
353 (4) of this section. Funds collected shall initially be deposited  
354 into the Mississippi Department of Employment Security tax bank  
355 account for clearing contribution collections and subsequently  
356 transferred to the Mississippi Workforce Enhancement Training Fund  
357 holding account described in Section 71-5-453. In the event any  
358 employer pays an amount insufficient to cover the total  
359 contributions due, the amounts due shall be satisfied in the  
360 following order:



- 361                   (i) Unemployment contributions;  
362                   (ii) Workforce enhancement training contributions;  
363                   (iii) Interest and damages; then  
364                   (iv) Legal and processing costs.

365           The amount of contributions due for any period will be the  
366 amount due according to the actual computations unless the  
367 employer is participating in the MLPP. In that event, the amount  
368 due is the MLPP amount computed by the department.

369           Cost of collection and administration of the workforce  
370 enhancement training contribution shall be allocated based on a  
371 plan approved by the United States Department of Labor (USDOL) and  
372 shall be paid to the Mississippi Department of Employment Security  
373 semiannually by the State Board for Community and Junior Colleges  
374 for periods ending in December and June of each year. Payment  
375 shall be made to the department no later than sixty (60) days  
376 after the billing date.

377           (c) All monies collected will be initially deposited  
378 into the Mississippi Department of Employment Security bank  
379 account for clearing contribution collections and subsequently  
380 transferred to the Mississippi Workforce Enhancement Training Fund  
381 holding account and will be held by the Mississippi Department of  
382 Employment Security in such account for a period of not less than  
383 sixty (60) days. After such period, funds shall be transferred  
384 within thirty (30) days to the Mississippi Workforce Enhancement  
385 Training Fund in a manner determined by the department. Interest  
386 earnings or interest credits on deposit amounts shall be retained  
387 in the holding account to pay the banking costs of the account.  
388 If after the period of twelve (12) months interest earnings less  
389 banking costs exceeds Ten Thousand Dollars (\$10,000.00), such  
390 excess amounts shall be transferred to the Mississippi Workforce  
391 Enhancement Training Fund treasury account within thirty (30)  
392 days. Such transfers shall occur once annually, during the month  
393 of January.



394 (d) All enforcement procedures for the collection of  
395 delinquent contributions contained in Sections 71-5-363 through  
396 71-5-383 shall be applicable in all respects for collections of  
397 delinquent contributions designated for the Unemployment  
398 Compensation Fund and the Mississippi Workforce Enhancement  
399 Training Fund.

400 (e) (i) Except as otherwise provided in subparagraph  
401 (ii) of this paragraph (e), all monies deposited into the  
402 Mississippi Workforce Enhancement Training Fund shall be used  
403 exclusively by the State Board for Community and Junior Colleges  
404 in accordance with the Workforce Training Act of 1994 (Section  
405 37-153-1 et seq.) and the annual plan developed by the State  
406 Workforce Investment Board for the following purposes: to provide  
407 training at no charge to employers and employees in order to  
408 enhance employee productivity. That training may be subject to a  
409 minimal administrative fee to be paid from the Mississippi  
410 Workforce Enhancement Training Fund as established by the State  
411 Workforce Investment Board subject to the advice of the State  
412 Board for Community and Junior Colleges. The initial priority of  
413 these funds shall be for the benefit of existing businesses  
414 located within the state. Employers may request training for  
415 existing employees and/or newly hired employees from the State  
416 Board for Community and Junior Colleges. The State Board for  
417 Community and Junior Colleges will be responsible for approving  
418 the training.

419 (ii) In addition to the purposes prescribed in  
420 subparagraph (i) of this paragraph for which the monies in the  
421 Mississippi Workforce Enhancement Training Fund may be expended,  
422 monies in the fund may be appropriated by the Legislature to  
423 provide funding to nursing schools and degree programs at state  
424 institutions of higher learning and at public community and junior  
425 colleges to hire additional faculty members for the nursing school  
426 or program, as provided in Section 1 of this act.



427 (4) The following procedure shall apply for tax years  
428 subsequent to December 31, 2009:

429 (a) Workforce enhancement training contributions shall  
430 be collected at a rate of three-tenths of one percent (.3%)  
431 through December 31, 2010, based upon taxable wages, and at a rate  
432 of fifteen one-hundredths of one percent (.15%) thereafter, based  
433 upon taxable wages. Training contributions shall be reduced by  
434 the amount necessary to prevent any employer from having a  
435 combined rate greater than five and four-tenths percent (5.4%).

436 (b) All workforce enhancement training contributions  
437 collected shall be deposited initially into the Mississippi  
438 Department of Employment Security bank account for clearing  
439 contribution collections and shall within two (2) business days be  
440 transferred to the Workforce Enhancement Training Fund holding  
441 account. Any workforce enhancement training contribution  
442 transactions from the Mississippi Department of Employment  
443 Security account for clearing contribution collections that are  
444 deposited into the Workforce Enhancement Training Fund holding  
445 account and are not honored by a financial institution will be  
446 transferred back to the Mississippi Department of Employment  
447 Security account for clearing contribution collections out of  
448 funds in the Workforce Enhancement Training Fund holding account.

449 (c) For rate years subsequent to December 31, 2009,  
450 suspension of the workforce enhancement training contributions  
451 required pursuant to this subsection (4) shall occur if the  
452 insured unemployment rate exceeds an average of five and  
453 five-tenths percent (5.5%) for the three (3) consecutive months  
454 immediately preceding the effective date of the new rate year and  
455 shall remain suspended throughout the duration of that rate year.  
456 Such suspension shall continue until such time as the three (3)  
457 consecutive months immediately preceding the effective date of any  
458 subsequent rate year has an insured unemployment rate of less than  
459 an average of four and five-tenths percent (4.5%).



460           (5) All collections due or accrued prior to any suspension  
461 of the Workforce Enhancement Training Fund will be collected based  
462 upon the law at the time the contributions accrued, regardless of  
463 when they are actually due or collected.

464           **SECTION 7.** This act shall take effect and be in force from  
465 and after July 1, 2012.

