

By: Senator(s) Younger, Michel, Moran,
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To: Finance

SENATE BILL NO. 2998

1 AN ACT TO AMEND SECTION 27-65-101, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT THE GROSS PROCEEDS FROM THE SALE OF ROTARY-WING AIRCRAFT
3 FROM SALES TAXATION IF THEY ARE EXPORTED FROM THIS STATE WITHIN 48
4 HOURS AND ARE REGISTERED AND FIRST USED IN ANOTHER STATE; AND FOR
5 RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-65-101, Mississippi Code of 1972, is
8 amended as follows:

9 27-65-101. (1) The exemptions from the provisions of this
10 chapter which are of an industrial nature or which are more
11 properly classified as industrial exemptions than any other
12 exemption classification of this chapter shall be confined to
13 those persons or property exempted by this section or by the
14 provisions of the Constitution of the United States or the State
15 of Mississippi. No industrial exemption as now provided by any
16 other section except Section 57-3-33 shall be valid as against the
17 tax herein levied. Any subsequent industrial exemption from the
18 tax levied hereunder shall be provided by amendment to this



19 section. No exemption provided in this section shall apply to
20 taxes levied by Section 27-65-15 or 27-65-21.

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

23 (a) Sales of boxes, crates, cartons, cans, bottles and
24 other packaging materials to manufacturers and wholesalers for use
25 as containers or shipping materials to accompany goods sold by
26 said manufacturers or wholesalers where possession thereof will
27 pass to the customer at the time of sale of the goods contained
28 therein and sales to anyone of containers or shipping materials
29 for use in ships engaged in international commerce.

30 (b) Sales of raw materials, catalysts, processing
31 chemicals, welding gases or other industrial processing gases
32 (except natural gas) to a manufacturer for use directly in
33 manufacturing or processing a product for sale or rental or
34 repairing or reconditioning vessels or barges of fifty (50) tons
35 load displacement and over. For the purposes of this exemption,
36 electricity used directly in the electrolysis process in the
37 production of sodium chlorate shall be considered a raw material.
38 This exemption shall not apply to any property used as fuel except
39 to the extent that such fuel comprises by-products which have no
40 market value.

41 (c) The gross proceeds of sales of dry docks, offshore
42 drilling equipment for use in oil or natural gas exploration or
43 production, vessels or barges of fifty (50) tons load displacement



44 and over, when the vessels or barges are sold by the manufacturer
45 or builder thereof. In addition to other types of equipment,
46 offshore drilling equipment for use in oil or natural gas
47 exploration or production shall include aircraft used
48 predominately to transport passengers or property to or from
49 offshore oil or natural gas exploration or production platforms or
50 vessels, and engines, accessories and spare parts for such
51 aircraft.

52 (d) Sales to commercial fishermen of commercial fishing
53 boats of over five (5) tons load displacement and not more than
54 fifty (50) tons load displacement as registered with the United
55 States Coast Guard and licensed by the Mississippi Commission on
56 Marine Resources.

57 (e) The gross income from repairs to vessels and barges
58 engaged in foreign trade or interstate transportation.

59 (f) Sales of petroleum products to vessels or barges
60 for consumption in marine international commerce or interstate
61 transportation businesses.

62 (g) Sales and rentals of rail rolling stock (and
63 component parts thereof) for ultimate use in interstate commerce
64 and gross income from services with respect to manufacturing,
65 repairing, cleaning, altering, reconditioning or improving such
66 rail rolling stock (and component parts thereof).

67 (h) Sales of raw materials, catalysts, processing
68 chemicals, welding gases or other industrial processing gases



69 (except natural gas) used or consumed directly in manufacturing,
70 repairing, cleaning, altering, reconditioning or improving such
71 rail rolling stock (and component parts thereof). This exemption
72 shall not apply to any property used as fuel.

73 (i) Sales of machinery or tools or repair parts
74 therefor or replacements thereof, fuel or supplies used directly
75 in manufacturing, converting or repairing ships, vessels or barges
76 of three thousand (3,000) tons load displacement and over, but not
77 to include office and plant supplies or other equipment not
78 directly used on the ship, vessel or barge being built, converted
79 or repaired. For purposes of this exemption, "ships, vessels or
80 barges" shall not include floating structures described in Section
81 27-65-18.

82 (j) Sales of tangible personal property to persons
83 operating ships in international commerce for use or consumption
84 on board such ships. This exemption shall be limited to cases in
85 which procedures satisfactory to the commissioner, ensuring
86 against use in this state other than on such ships, are
87 established.

88 (k) Sales of materials used in the construction of a
89 building, or any addition or improvement thereon, and sales of any
90 machinery and equipment not later than three (3) months after the
91 completion of construction of the building, or any addition
92 thereon, to be used therein, to qualified businesses, as defined
93 in Section 57-51-5, which are located in a county or portion



94 thereof designated as an enterprise zone pursuant to Sections
95 57-51-1 through 57-51-15.

96 (l) Sales of materials used in the construction of a
97 building, or any addition or improvement thereon, and sales of any
98 machinery and equipment not later than three (3) months after the
99 completion of construction of the building, or any addition
100 thereon, to be used therein, to qualified businesses, as defined
101 in Section 57-54-5.

102 (m) Income from storage and handling of perishable
103 goods by a public storage warehouse.

104 (n) The value of natural gas lawfully injected into the
105 earth for cycling, repressuring or lifting of oil, or lawfully
106 vented or flared in connection with the production of oil;
107 however, if any gas so injected into the earth is sold for such
108 purposes, then the gas so sold shall not be exempt.

109 (o) The gross collections from self-service commercial
110 laundering, drying, cleaning and pressing equipment.

111 (p) Sales of materials used in the construction of a
112 building, or any addition or improvement thereon, and sales of any
113 machinery and equipment not later than three (3) months after the
114 completion of construction of the building, or any addition
115 thereon, to be used therein, to qualified companies, certified as
116 such by the Mississippi Development Authority under Section
117 57-53-1.



118 (q) Sales of component materials used in the
119 construction of a building, or any addition or improvement
120 thereon, sales of machinery and equipment to be used therein, and
121 sales of manufacturing or processing machinery and equipment which
122 is permanently attached to the ground or to a permanent foundation
123 and which is not by its nature intended to be housed within a
124 building structure, not later than three (3) months after the
125 initial start-up date, to permanent business enterprises engaging
126 in manufacturing or processing in Tier Three areas (as such term
127 is defined in Section 57-73-21), which businesses are certified by
128 the Department of Revenue as being eligible for the exemption
129 granted in this paragraph (q).

130 (r) (i) Sales of component materials used in the
131 construction of a building, or any addition or improvement
132 thereon, and sales of any machinery and equipment not later than
133 three (3) months after the completion of the building, addition or
134 improvement thereon, to be used therein, for any company
135 establishing or transferring its national or regional headquarters
136 from within or outside the State of Mississippi and creating a
137 minimum of twenty (20) jobs at the new headquarters in this state.
138 The Department of Revenue shall establish criteria and prescribe
139 procedures to determine if a company qualifies as a national or
140 regional headquarters for the purpose of receiving the exemption
141 provided in this subparagraph (i).



142 (ii) Sales of component materials used in the
143 construction of a building, or any addition or improvement
144 thereon, and sales of any machinery and equipment not later than
145 three (3) months after the completion of the building, addition or
146 improvement thereon, to be used therein, for any company expanding
147 or making additions after January 1, 2013, to its national or
148 regional headquarters within the State of Mississippi and creating
149 a minimum of twenty (20) new jobs at the headquarters as a result
150 of the expansion or additions. The Department of Revenue shall
151 establish criteria and prescribe procedures to determine if a
152 company qualifies as a national or regional headquarters for the
153 purpose of receiving the exemption provided in this subparagraph
154 (ii).

155 (s) The gross proceeds from the sale of semitrailers,
156 trailers, boats, travel trailers, motorcycles * * *, all-terrain
157 cycles and rotary-wing aircraft if exported from this state within
158 forty-eight (48) hours and registered and first used in another
159 state.

160 (t) Gross income from the storage and handling of
161 natural gas in underground salt domes and in other underground
162 reservoirs, caverns, structures and formations suitable for such
163 storage.

164 (u) Sales of machinery and equipment to nonprofit
165 organizations if the organization:



166 (i) Is tax exempt pursuant to Section 501(c)(4) of
167 the Internal Revenue Code of 1986, as amended;

168 (ii) Assists in the implementation of the
169 contingency plan or area contingency plan, and which is created in
170 response to the requirements of Title IV, Subtitle B of the Oil
171 Pollution Act of 1990, Public Law 101-380; and

172 (iii) Engages primarily in programs to contain,
173 clean up and otherwise mitigate spills of oil or other substances
174 occurring in the United States coastal and tidal waters.

175 For purposes of this exemption, "machinery and equipment"
176 means any ocean-going vessels, barges, booms, skimmers and other
177 capital equipment used primarily in the operations of nonprofit
178 organizations referred to herein.

179 (v) Sales or leases of materials and equipment to
180 approved business enterprises as provided under the Growth and
181 Prosperity Act.

182 (w) From and after July 1, 2001, sales of pollution
183 control equipment to manufacturers or custom processors for
184 industrial use. For the purposes of this exemption, "pollution
185 control equipment" means equipment, devices, machinery or systems
186 used or acquired to prevent, control, monitor or reduce air, water
187 or groundwater pollution, or solid or hazardous waste as required
188 by federal or state law or regulation.

189 (x) Sales or leases to a manufacturer of motor vehicles
190 or powertrain components operating a project that has been



191 certified by the Mississippi Major Economic Impact Authority as a
192 project as defined in Section 57-75-5(f)(iv)1, Section
193 57-75-5(f)(xxi) or Section 57-75-5(f)(xxii) of machinery and
194 equipment; special tooling such as dies, molds, jigs and similar
195 items treated as special tooling for federal income tax purposes;
196 or repair parts therefor or replacements thereof; repair services
197 thereon; fuel, supplies, electricity, coal and natural gas used
198 directly in the manufacture of motor vehicles or motor vehicle
199 parts or used to provide climate control for manufacturing areas.

200 (y) Sales or leases of component materials, machinery
201 and equipment used in the construction of a building, or any
202 addition or improvement thereon to an enterprise operating a
203 project that has been certified by the Mississippi Major Economic
204 Impact Authority as a project as defined in Section
205 57-75-5(f)(iv)1, Section 57-75-5(f)(xxi), Section 57-75-5(f)(xxii)
206 or Section 57-75-5(f)(xxviii) and any other sales or leases
207 required to establish or operate such project.

208 (z) Sales of component materials and equipment to a
209 business enterprise as provided under Section 57-64-33.

210 (aa) The gross income from the stripping and painting
211 of commercial aircraft engaged in foreign or interstate
212 transportation business.

213 (bb) [Repealed]

214 (cc) Sales or leases to an enterprise owning or
215 operating a project that has been designated by the Mississippi



216 Major Economic Impact Authority as a project as defined in Section
217 57-75-5(f) (xviii) of machinery and equipment; special tooling such
218 as dies, molds, jigs and similar items treated as special tooling
219 for federal income tax purposes; or repair parts therefor or
220 replacements thereof; repair services thereon; fuel, supplies,
221 electricity, coal and natural gas used directly in the
222 manufacturing/production operations of the project or used to
223 provide climate control for manufacturing/production areas.

224 (dd) Sales or leases of component materials, machinery
225 and equipment used in the construction of a building, or any
226 addition or improvement thereon to an enterprise owning or
227 operating a project that has been designated by the Mississippi
228 Major Economic Impact Authority as a project as defined in Section
229 57-75-5(f) (xviii) and any other sales or leases required to
230 establish or operate such project.

231 (ee) Sales of parts used in the repair and servicing of
232 aircraft not registered in Mississippi engaged exclusively in the
233 business of foreign or interstate transportation to businesses
234 engaged in aircraft repair and maintenance.

235 (ff) Sales of component materials used in the
236 construction of a facility, or any addition or improvement
237 thereon, and sales or leases of machinery and equipment not later
238 than three (3) months after the completion of construction of the
239 facility, or any addition or improvement thereto, to be used in
240 the building or any addition or improvement thereto, to a



241 permanent business enterprise operating a data/information
242 enterprise in Tier Three areas (as such areas are designated in
243 accordance with Section 57-73-21), meeting minimum criteria
244 established by the Mississippi Development Authority.

245 (gg) Sales of component materials used in the
246 construction of a facility, or any addition or improvement
247 thereto, and sales of machinery and equipment not later than three
248 (3) months after the completion of construction of the facility,
249 or any addition or improvement thereto, to be used in the facility
250 or any addition or improvement thereto, to technology intensive
251 enterprises for industrial purposes in Tier Three areas (as such
252 areas are designated in accordance with Section 57-73-21), as
253 certified by the Department of Revenue. For purposes of this
254 paragraph, an enterprise must meet the criteria provided for in
255 Section 27-65-17(1)(f) in order to be considered a technology
256 intensive enterprise.

257 (hh) Sales of component materials used in the
258 replacement, reconstruction or repair of a building or facility
259 that has been destroyed or sustained extensive damage as a result
260 of a disaster declared by the Governor, sales of machinery and
261 equipment to be used therein to replace machinery or equipment
262 damaged or destroyed as a result of such disaster, including, but
263 not limited to, manufacturing or processing machinery and
264 equipment which is permanently attached to the ground or to a
265 permanent foundation and which is not by its nature intended to be



266 housed within a building structure, to enterprises or companies
267 that were eligible for the exemptions authorized in paragraph (q),
268 (r), (ff) or (gg) of this subsection during initial construction
269 of the building that was destroyed or damaged, which enterprises
270 or companies are certified by the Department of Revenue as being
271 eligible for the exemption granted in this paragraph.

272 (ii) Sales of software or software services transmitted
273 by the Internet to a destination outside the State of Mississippi
274 where the first use of such software or software services by the
275 purchaser occurs outside the State of Mississippi.

276 (jj) Gross income of public storage warehouses derived
277 from the temporary storage of raw materials that are to be used in
278 an eligible facility as defined in Section 27-7-22.35.

279 (kk) Sales of component building materials and
280 equipment for initial construction of facilities or expansion of
281 facilities as authorized under Sections 57-113-1 through 57-113-7
282 and Sections 57-113-21 through 57-113-27.

283 (ll) Sales and leases of machinery and equipment
284 acquired in the initial construction to establish facilities as
285 authorized in Sections 57-113-1 through 57-113-7.

286 (mm) Sales and leases of replacement hardware, software
287 or other necessary technology to operate a data center as
288 authorized under Sections 57-113-21 through 57-113-27.

289 (nn) Sales of component materials used in the
290 construction of a building, or any addition or improvement



291 thereon, and sales or leases of machinery and equipment not later
292 than three (3) months after the completion of the construction of
293 the facility, to be used in the facility, to permanent business
294 enterprises operating a facility producing renewable crude oil
295 from biomass harvested or produced, in whole or in part, in
296 Mississippi, which businesses meet minimum criteria established by
297 the Mississippi Development Authority. As used in this paragraph,
298 the term "biomass" shall have the meaning ascribed to such term in
299 Section 57-113-1.

300 (oo) Sales of supplies, equipment and other personal
301 property to an organization that is exempt from taxation under
302 Section 501(c)(3) of the Internal Revenue Code and is the host
303 organization coordinating a professional golf tournament played or
304 to be played in this state and the supplies, equipment or other
305 personal property will be used for purposes related to the golf
306 tournament and related activities.

307 (pp) Sales of materials used in the construction of a
308 health care industry facility, as defined in Section 57-117-3, or
309 any addition or improvement thereon, and sales of any machinery
310 and equipment not later than three (3) months after the completion
311 of construction of the facility, or any addition thereon, to be
312 used therein, to qualified businesses, as defined in Section
313 57-117-3. This paragraph shall be repealed from and after July 1,
314 2022.



315 (qq) Sales or leases to a manufacturer of automotive
316 parts operating a project that has been certified by the
317 Mississippi Major Economic Impact Authority as a project as
318 defined in Section 57-75-5(f) (xxviii) of machinery and equipment;
319 or repair parts therefor or replacements thereof; repair services
320 thereon; fuel, supplies, electricity, coal, nitrogen and natural
321 gas used directly in the manufacture of automotive parts or used
322 to provide climate control for manufacturing areas.

323 (rr) Gross collections derived from guided tours on any
324 navigable waters of this state, which include providing
325 accommodations, guide services and/or related equipment operated
326 by or under the direction of the person providing the tour, for
327 the purposes of outdoor tourism. The exemption provided in this
328 paragraph (rr) does not apply to the sale of tangible personal
329 property by a person providing such tours.

330 (ss) Retail sales of truck-tractors and semitrailers
331 used in interstate commerce and registered under the International
332 Registration Plan (IRP) or any similar reciprocity agreement or
333 compact relating to the proportional registration of commercial
334 vehicles entered into as provided for in Section 27-19-143.

335 (tt) Sales exempt under the Facilitating Business Rapid
336 Response to State Declared Disasters Act of 2015 (Sections
337 27-113-1 through 27-113-9).

338 (uu) Sales or leases to an enterprise and its
339 affiliates operating a project that has been certified by the



340 Mississippi Major Economic Impact Authority as a project as
341 defined in Section 57-75-5(f) (xxix) of:

342 (i) All personal property and fixtures, including
343 without limitation, sales or leases to the enterprise and its
344 affiliates of:

345 1. Manufacturing machinery and equipment;

346 2. Special tooling such as dies, molds, jigs
347 and similar items treated as special tooling for federal income
348 tax purposes;

349 3. Component building materials, machinery
350 and equipment used in the construction of buildings, and any other
351 additions or improvements to the project site for the project;

352 4. Nonmanufacturing furniture, fixtures and
353 equipment (inclusive of all communications, computer, server,
354 software and other hardware equipment); and

355 5. Fuel, supplies (other than
356 nonmanufacturing consumable supplies and water), electricity,
357 nitrogen gas and natural gas used directly in the
358 manufacturing/production operations of such project or used to
359 provide climate control for manufacturing/production areas of such
360 project;

361 (ii) All replacements of, repair parts for or
362 services to repair items described in subparagraph (i)1, 2 and 3
363 of this paragraph; and



364 (iii) All services taxable pursuant to Section
365 27-65-23 required to establish, support, operate, repair and/or
366 maintain such project.

367 (vv) Sales or leases to an enterprise operating a
368 project that has been certified by the Mississippi Major Economic
369 Impact Authority as a project as defined in Section
370 57-75-5(f) (xxx) of:

371 (i) Purchases required to establish and operate
372 the project, including, but not limited to, sales of component
373 building materials, machinery and equipment required to establish
374 the project facility and any additions or improvements thereon;
375 and

376 (ii) Machinery, special tools (such as dies,
377 molds, and jigs) or repair parts thereof, or replacements and
378 lease thereof, repair services thereon, fuel, supplies and
379 electricity, coal and natural gas used in the manufacturing
380 process and purchased by the enterprise owning or operating the
381 project for the benefit of the project.

382 (ww) Sales of component materials used in the
383 construction of a building, or any expansion or improvement
384 thereon, sales of machinery and/or equipment to be used therein,
385 and sales of processing machinery and equipment which is
386 permanently attached to the ground or to a permanent foundation
387 which is not by its nature intended to be housed in a building
388 structure, no later than three (3) months after initial startup,



389 expansion or improvement of a permanent enterprise solely engaged
390 in the conversion of natural sand into proppants used in oil and
391 gas exploration and development with at least ninety-five percent
392 (95%) of such proppants used in the production of oil and/or gas
393 from horizontally drilled wells and/or horizontally drilled
394 recompletion wells as defined in Sections 27-25-501 and 27-25-701.

395 (2) Sales of component materials used in the construction of
396 a building, or any addition or improvement thereon, sales of
397 machinery and equipment to be used therein, and sales of
398 manufacturing or processing machinery and equipment which is
399 permanently attached to the ground or to a permanent foundation
400 and which is not by its nature intended to be housed within a
401 building structure, not later than three (3) months after the
402 initial start-up date, to permanent business enterprises engaging
403 in manufacturing or processing in Tier Two areas and Tier One
404 areas (as such areas are designated in accordance with Section
405 57-73-21), which businesses are certified by the Department of
406 Revenue as being eligible for the exemption granted in this
407 subsection, shall be exempt from one-half (1/2) of the taxes
408 imposed on such transactions under this chapter.

409 (3) Sales of component materials used in the construction of
410 a facility, or any addition or improvement thereon, and sales or
411 leases of machinery and equipment not later than three (3) months
412 after the completion of construction of the facility, or any
413 addition or improvement thereto, to be used in the building or any



414 addition or improvement thereto, to a permanent business
415 enterprise operating a data/information enterprise in Tier Two
416 areas and Tier One areas (as such areas are designated in
417 accordance with Section 57-73-21), which businesses meet minimum
418 criteria established by the Mississippi Development Authority,
419 shall be exempt from one-half (1/2) of the taxes imposed on such
420 transaction under this chapter.

421 (4) Sales of component materials used in the construction of
422 a facility, or any addition or improvement thereto, and sales of
423 machinery and equipment not later than three (3) months after the
424 completion of construction of the facility, or any addition or
425 improvement thereto, to be used in the building or any addition or
426 improvement thereto, to technology intensive enterprises for
427 industrial purposes in Tier Two areas and Tier One areas (as such
428 areas are designated in accordance with Section 57-73-21), which
429 businesses are certified by the Department of Revenue as being
430 eligible for the exemption granted in this subsection, shall be
431 exempt from one-half (1/2) of the taxes imposed on such
432 transactions under this chapter. For purposes of this subsection,
433 an enterprise must meet the criteria provided for in Section
434 27-65-17(1)(f) in order to be considered a technology intensive
435 enterprise.

436 (5) (a) For purposes of this subsection:

437 (i) "Telecommunications enterprises" shall have
438 the meaning ascribed to such term in Section 57-73-21;



439 (ii) "Tier One areas" mean counties designated as
440 Tier One areas pursuant to Section 57-73-21;

441 (iii) "Tier Two areas" mean counties designated as
442 Tier Two areas pursuant to Section 57-73-21;

443 (iv) "Tier Three areas" mean counties designated
444 as Tier Three areas pursuant to Section 57-73-21; and

445 (v) "Equipment used in the deployment of broadband
446 technologies" means any equipment capable of being used for or in
447 connection with the transmission of information at a rate, prior
448 to taking into account the effects of any signal degradation, that
449 is not less than three hundred eighty-four (384) kilobits per
450 second in at least one (1) direction, including, but not limited
451 to, asynchronous transfer mode switches, digital subscriber line
452 access multiplexers, routers, servers, multiplexers, fiber optics
453 and related equipment.

454 (b) Sales of equipment to telecommunications
455 enterprises after June 30, 2003, and before July 1, 2020, that is
456 installed in Tier One areas and used in the deployment of
457 broadband technologies shall be exempt from one-half (1/2) of the
458 taxes imposed on such transactions under this chapter.

459 (c) Sales of equipment to telecommunications
460 enterprises after June 30, 2003, and before July 1, 2020, that is
461 installed in Tier Two and Tier Three areas and used in the
462 deployment of broadband technologies shall be exempt from the
463 taxes imposed on such transactions under this chapter.



464 (6) Sales of component materials used in the replacement,
465 reconstruction or repair of a building that has been destroyed or
466 sustained extensive damage as a result of a disaster declared by
467 the Governor, sales of machinery and equipment to be used therein
468 to replace machinery or equipment damaged or destroyed as a result
469 of such disaster, including, but not limited to, manufacturing or
470 processing machinery and equipment which is permanently attached
471 to the ground or to a permanent foundation and which is not by its
472 nature intended to be housed within a building structure, to
473 enterprises that were eligible for the partial exemptions provided
474 for in subsections (2), (3) and (4) of this section during initial
475 construction of the building that was destroyed or damaged, which
476 enterprises are certified by the Department of Revenue as being
477 eligible for the partial exemption granted in this subsection,
478 shall be exempt from one-half (1/2) of the taxes imposed on such
479 transactions under this chapter.

480 **SECTION 2.** Nothing in this act shall affect or defeat any
481 claim, assessment, appeal, suit, right or cause of action for
482 taxes due or accrued under the sales tax laws before the date on
483 which this act becomes effective, whether such claims,
484 assessments, appeals, suits or actions have been begun before the
485 date on which this act becomes effective or are begun thereafter;
486 and the provisions of the sales tax laws are expressly continued
487 in full force, effect and operation for the purpose of the
488 assessment, collection and enrollment of liens for any taxes due



489 or accrued and the execution of any warrant under such laws before
490 the date on which this act becomes effective, and for the
491 imposition of any penalties, forfeitures or claims for failure to
492 comply with such laws.

493 **SECTION 3.** This act shall take effect and be in force from
494 and after July 1, 2018.

