

By: Representatives Lamar, Stamps, Reynolds, To: Ways and Means
Boyd (19th)

HOUSE BILL NO. 1734
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 27-67-31, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE PORTION OF STATE USE TAX REVENUE DEPOSITED INTO THE
3 LOCAL SYSTEM BRIDGE REPLACEMENT AND REHABILITATION FUND; TO
4 PROVIDE THAT A PORTION OF STATE USE TAX REVENUE SHALL BE DEPOSITED
5 INTO THE STATE AID ROAD FUND; TO AMEND SECTION 65-9-17,
6 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT SUCH MONIES DEPOSITED
7 INTO THE STATE AID ROAD FUND SHALL BE USED TO PRIORITIZE THE
8 TIMELY REPAIR AND REPLACEMENT OF DEFICIENT STATE AID SYSTEM
9 BRIDGES; TO AMEND SECTION 19-11-27, MISSISSIPPI CODE OF 1972, AS
10 AMENDED BY SENATE BILL NO. 2734, 2023 REGULAR SESSION, TO ALLOW
11 COUNTY BOARDS OF SUPERVISORS TO EXPEND MONIES ON CERTAIN DEFICIENT
12 BRIDGES DURING THE LAST TERM OF OFFICE OF SUCH BOARDS; TO AMEND
13 SECTION 57-73-23, MISSISSIPPI CODE OF 1972, TO AUTHORIZE AN INCOME
14 TAX CREDIT FOR EMPLOYERS THAT PROVIDE A CHILD CARE STIPEND TO BE
15 USED FOR CHILD CARE DURING EMPLOYEES' WORK HOURS; AND FOR RELATED
16 PURPOSES.

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

18 **SECTION 1.** Section 27-67-31, Mississippi Code of 1972, is
19 amended as follows:

20 27-67-31. All administrative provisions of the sales tax
21 law, and amendments thereto, including those which fix damages,
22 penalties and interest for failure to comply with the provisions
23 of said sales tax law, and all other requirements and duties
24 imposed upon taxpayer, shall apply to all persons liable for use
25 taxes under the provisions of this article. The commissioner



26 shall exercise all power and authority and perform all duties with
27 respect to taxpayers under this article as are provided in said
28 sales tax law, except where there is conflict, then the provisions
29 of this article shall control.

30 The commissioner may require transportation companies to
31 permit the examination of waybills, freight bills, or other
32 documents covering shipments of tangible personal property into
33 this state.

34 On or before the fifteenth day of each month, the amount
35 received from taxes, damages and interest under the provisions of
36 this article during the preceding month shall be paid and
37 distributed as follows:

38 (a) On or before July 15, 1994, through July 15, 2000,
39 and each succeeding month thereafter, two and two hundred
40 sixty-six one-thousandths percent (2.266%) of the total use tax
41 revenue collected during the preceding month under the provisions
42 of this article shall be deposited in the School Ad Valorem Tax
43 Reduction Fund created pursuant to Section 37-61-35. On or before
44 August 15, 2000, and each succeeding month thereafter, two and two
45 hundred sixty-six one-thousandths percent (2.266%) of the total
46 use tax revenue collected during the preceding month under the
47 provisions of this chapter shall be deposited into the School Ad
48 Valorem Tax Reduction Fund created under Section 37-61-35 until
49 such time that the total amount deposited into the fund during a
50 fiscal year equals Four Million Dollars (\$4,000,000.00).



51 Thereafter, the amounts diverted under this paragraph (a) during
52 the fiscal year in excess of Four Million Dollars (\$4,000,000.00)
53 shall be deposited into the Education Enhancement Fund created
54 under Section 37-61-33 for appropriation by the Legislature as
55 other education needs and shall not be subject to the percentage
56 appropriation requirements set forth in Section 37-61-33.

57 (b) On or before July 15, 1994, and each succeeding
58 month thereafter, nine and seventy-three one-thousandths percent
59 (9.073%) of the total use tax revenue collected during the
60 preceding month under the provisions of this article shall be
61 deposited into the Education Enhancement Fund created pursuant to
62 Section 37-61-33.

63 (c) On or before July 15, 1997, and on or before the
64 fifteenth day of each succeeding month thereafter, the revenue
65 collected under the provisions of this article imposed and levied
66 as a result of Section 27-65-17(2) and the corresponding levy in
67 Section 27-65-23 on the rental or lease of private carriers of
68 passengers and light carriers of property as defined in Section
69 27-51-101 shall be deposited into the Motor Vehicle Ad Valorem Tax
70 Reduction Fund created pursuant to Section 27-51-105.

71 (d) On or before July 15, 1997, and on or before the
72 fifteenth day of each succeeding month thereafter and after the
73 deposits required by paragraphs (a) and (b) of this section are
74 made, the remaining revenue collected under the provisions of this
75 article imposed and levied as a result of Section 27-65-17(1) and



76 the corresponding levy in Section 27-65-23 on the rental or lease
77 of private carriers of passengers and light carriers of property
78 as defined in Section 27-51-101 shall be deposited into the Motor
79 Vehicle Ad Valorem Tax Reduction Fund created pursuant to Section
80 27-51-105.

81 (e) On or before August 15, 2019, and each succeeding
82 month thereafter through July 15, 2020, three and three-fourths
83 percent (3-3/4%) of the total use tax revenue collected during the
84 preceding month under the provisions of this article shall be
85 deposited into the special fund created in Section 27-67-35(1).
86 On or before August 15, 2020, and each succeeding month thereafter
87 through July 15, 2021, seven and one-half percent (7-1/2%) of the
88 total use tax revenue collected during the preceding month under
89 the provisions of this article shall be deposited into the special
90 fund created in Section 27-67-35(1). On or before August 15,
91 2021, and each succeeding month thereafter through July 15, 2022,
92 eleven and one-fourth percent (11-1/4%) of the total use tax
93 revenue collected during the preceding month under the provisions
94 of this article shall be deposited into the special fund created
95 in Section 27-67-35(1). On or before August 15, 2022, and each
96 succeeding month thereafter, fifteen percent (15%) of the total
97 use tax revenue collected during the preceding month under the
98 provisions of this article shall be deposited into the special
99 fund created in Section 27-67-35(1).



100 (f) On or before August 15, 2019, and each succeeding
101 month thereafter through July 15, 2020, three and three-fourths
102 percent (3-3/4%) of the total use tax revenue collected during the
103 preceding month under the provisions of this article shall be
104 deposited into the special fund created in Section 27-67-35(2).
105 On or before August 15, 2020, and each succeeding month thereafter
106 through July 15, 2021, seven and one-half percent (7-1/2%) of the
107 total use tax revenue collected during the preceding month under
108 the provisions of this article shall be deposited into the special
109 fund created in Section 27-67-35(2). On or before August 15,
110 2021, and each succeeding month thereafter through July 15, 2022,
111 eleven and one-fourth percent (11-1/4%) of the total use tax
112 revenue collected during the preceding month under the provisions
113 of this article shall be deposited into the special fund created
114 in Section 27-67-35(2). On or before August 15, 2022, and each
115 succeeding month thereafter, fifteen percent (15%) of the total
116 use tax revenue collected during the preceding month under the
117 provisions of this article shall be deposited into the special
118 fund created in Section 27-67-35(2).

119 (g) On or before August 15, 2019, and each succeeding
120 month thereafter through July 15, 2020, Four Hundred Sixteen
121 Thousand Six Hundred Sixty-six Dollars and Sixty-seven Cents
122 (\$416,666.67) or one and one-fourth percent (1-1/4%) of the total
123 use tax revenue collected during the preceding month under the
124 provisions of this article, whichever is the greater amount, shall



125 be deposited into the Local System Bridge Replacement and
126 Rehabilitation Fund created in Section 65-37-13. On or before
127 August 15, 2020, and each succeeding month thereafter through July
128 15, 2021, Eight Hundred Thirty-three Thousand Three Hundred
129 Thirty-three Dollars and Thirty-four Cents (\$833,333.34) or two
130 and one-half percent (2-1/2%) of the total use tax revenue
131 collected during the preceding month under the provisions of this
132 article, whichever is the greater amount, shall be deposited into
133 the Local System Bridge Replacement and Rehabilitation Fund
134 created in Section 65-37-13. On or before August 15, 2021, and
135 each succeeding month thereafter through July 15, 2022, One
136 Million Two Hundred Fifty Thousand Dollars (\$1,250,000.00) or
137 three and three-fourths percent (3-3/4%) of the total use tax
138 revenue collected during the preceding month under the provisions
139 of this article, whichever is the greater amount, shall be
140 deposited into the Local System Bridge Replacement and
141 Rehabilitation Fund created in Section 65-37-13. On or before
142 August 15, 2022, and each succeeding month thereafter through July
143 15, 2023, One Million Six Hundred Sixty-six Thousand Six Hundred
144 Sixty-six Dollars and Sixty-seven Cents (\$1,666,666.67) or five
145 percent (5%) of the total use tax revenue collected during the
146 preceding month under the provisions of this article, whichever is
147 the greater amount, shall be deposited into the Local System
148 Bridge Replacement and Rehabilitation Fund created in Section
149 65-37-13. On or before August 15, 2023, and each succeeding month



150 thereafter, (i) One Million Six Hundred Sixty-six Thousand Six
151 Hundred Sixty-six Dollars and Sixty-seven Cents (\$1,666,666.67) or
152 two and one-half percent (2-1/2%) of the total use tax revenue
153 collected during the preceding month under the provisions of this
154 article, whichever is the greater amount, shall be deposited into
155 the Local System Bridge Replacement and Rehabilitation Fund
156 created in Section 65-37-13, and (ii) One Million Six Hundred
157 Sixty-six Thousand Six Hundred Sixty-six Dollars and Sixty-seven
158 Cents (\$1,666,666.67) or two and one-half percent (2-1/2%) of the
159 total use tax revenue collected during the preceding month under
160 the provisions of this article, whichever is the greater amount,
161 shall be deposited into the State Aid Road Fund created in Section
162 65-9-17.

163 (h) On or before August 15, 2020, and each succeeding
164 month thereafter through July 15, 2022, One Million Dollars
165 (\$1,000,000.00) of the total use tax revenue collected during the
166 preceding month under the provisions of this article shall be
167 deposited into the Local System Bridge Replacement and
168 Rehabilitation Fund created in Section 65-37-13. Amounts
169 deposited into the Local System Bridge Replacement and
170 Rehabilitation Fund under this paragraph (h) shall be in addition
171 to amounts deposited into the fund under paragraph (g) of this
172 section.

173 (i) The remainder of the amount received from taxes,
174 damages and interest under the provisions of this article shall be



175 paid into the General Fund of the State Treasury by the
176 commissioner.

177 **SECTION 2.** Section 65-9-17, Mississippi Code of 1972, is
178 amended as follows:

179 65-9-17. (1) When any county shall have met the
180 requirements of this chapter and shall have become eligible for
181 state aid, the State Aid Engineer, as soon as practicable, shall
182 notify such county in writing of such eligibility and that its
183 proportionate part of any state funds allocated to it for state
184 aid may be utilized for construction in the manner provided by
185 law, and such notice shall also be given in writing to the
186 Department of Finance and Administration and to the State
187 Treasurer.

188 (2) State aid funds shall be allocated to each county for
189 use on state aid system roads or roads on the Local System Road
190 Program in accordance with the provisions of Section 27-65-75.

191 (3) State aid funds may be credited to a county in advance
192 of the normal accrual to finance certain state aid improvements,
193 subject to the approval of the State Aid Engineer and subject
194 further to the following limitations:

195 (a) That the maximum amount of state aid funds that may
196 be advanced to any county shall not exceed ninety percent (90%) of
197 the state aid funds estimated to accrue to such county during the
198 remainder of the term of office of the board of supervisors of
199 such county.



200 (b) That no advance credit of funds will be made to any
201 county when the unobligated balance in the State Aid Road Fund is
202 less than One Million Dollars (\$1,000,000.00).

203 (c) That such advance crediting of funds be effected by
204 the State Aid Engineer at the time of the approval of the plans
205 and specifications for the proposed improvements.

206 It is the intent of this provision to utilize to the fullest
207 practicable extent the balance of state aid funds on hand at all
208 times.

209 (4) State aid funds shall be available to such county to the
210 following extent and in the following manner:

211 (a) On state aid projects, other than those on or off
212 the federal aid secondary system to be partially financed with
213 federal funds, state aid funds credited to such county in the
214 State Aid Road Fund shall be available to cover the cost of such
215 project. Upon the awarding of a contract for such state aid
216 project, the board of supervisors of any county will, by an
217 official order of the board, authorize the State Aid Engineer to
218 set up the project fund for such project from that county's state
219 aid fund in the State Treasury. The amount of the project fund
220 will cover the estimated cost of the project, including the
221 contractor's payments and any other costs authorized under this
222 chapter to be paid from state aid funds. Withdrawals from the
223 project fund will be made by requisitions prepared by the State
224 Aid Engineer, based on estimates and other supporting statements



225 and documents prepared or approved by the county engineer, such
226 requisitions, accompanied by such estimates and statements, to be
227 directed to the Department of Finance and Administration, which
228 will issue warrants in payment thereof. Requisitions may be drawn
229 to cover the final cost of the project accepted by the boards of
230 supervisors of the counties affected and the State Aid Engineer,
231 even though such cost exceeds the aforesaid estimated project
232 fund. Whenever, in the opinion of the State Aid Engineer, it
233 should appear that any such estimate or statement of account has
234 been improperly allowed or that any road construction project is
235 not proceeding in accordance with the plans, specifications and
236 standards set up therefor, then, in such event, due notice in
237 writing shall be given the board of supervisors of such county and
238 the contractor on such project, if any, stating the reason why
239 such account should not have been allowed or why such project is
240 not progressing satisfactorily; and if, within thirty (30) days
241 from the date of such notice in writing, such error or default is
242 not corrected to the satisfaction of the State Aid Engineer, all
243 state aid funds theretofore allocated to such eligible county
244 shall be immediately withdrawn and notice given the Department of
245 Finance and Administration and the State Treasurer that such
246 county has become ineligible therefor. Such county shall remain
247 ineligible until it again becomes eligible by satisfying the State
248 Aid Engineer as to its eligibility.



249 (b) On state aid projects on the federal aid secondary
250 system which are to be partially financed with federal funds,
251 state aid funds credited to such county in the State Aid Road Fund
252 shall be available to cover the sponsor's share of the cost of
253 such project. At the same time, the State Treasurer, on order
254 from the board of supervisors, shall transfer an amount up to one
255 hundred percent (100%) of such cost from the credit of such county
256 in the State Aid Road Fund to the credit of such county in the
257 State Highway Fund, earmarked for such project.

258 (c) State aid road funds credited to a county in the
259 State Aid Road Fund shall also be available to cover the sponsor's
260 cost of any other project of such county which is partially
261 financed with federal funds available through federal "safer
262 off-system" road funds and/or other federal road funds allocated
263 to the counties as provided for in accordance with Section
264 65-9-29(2). On order from the board of supervisors of such
265 county, the State Treasurer shall transfer an amount up to one
266 hundred percent (100%) of such cost from the credit of such county
267 in the State Aid Road Fund to the credit of such county in the
268 State Highway Fund, earmarked for such project.

269 (d) Up to one-third (1/3) of state aid road funds
270 credited to a county in the State Aid Road Fund may be available
271 to match federal bridge replacement monies or other federal funds,
272 or both, to construct, replace, inspect or post bridges and to
273 conduct pavement management surveys on county roads which are not



274 on the state aid system. To implement such projects, the State
275 Treasurer shall, as requested in an order from the board of
276 supervisors of the county, make transfers out of the credit of
277 such county in the State Aid Road Fund.

278 (e) Up to twenty-five percent (25%) of the state aid
279 road funds credited to a county in the State Aid Road Fund may be
280 available for projects authorized under the Local System Road
281 Program. Withdrawals from the fund for the Local System Road
282 Program will be made by requisitions prepared by the State Aid
283 Engineer, based on estimates and other supporting statements and
284 documents prepared or approved by the county engineer; such
285 requisitions, accompanied by such estimates and statements, to be
286 directed to the Department of Finance and Administration, which
287 will issue warrants in payment thereof. Requisitions may be drawn
288 to cover the final cost of the local system road project accepted
289 by the boards of supervisors of the counties affected and the
290 State Aid Engineer even though such cost exceeds the aforesaid
291 estimated project fund. Whenever, in the opinion of the State Aid
292 Engineer, it should appear that any such estimate or statement of
293 account has been improperly allowed or that any road construction
294 project is not proceeding in accordance with the plans,
295 specifications and standards set up therefor, then, in such event,
296 due notice in writing shall be given the board of supervisors of
297 such county and the contractor on such project, if any, stating
298 the reason why such account should not have been allowed or why



299 such project is not progressing satisfactorily; and if, within
300 thirty (30) days from the date of such notice in writing, such
301 error or default is not corrected to the satisfaction of the State
302 Aid Engineer, all state aid funds theretofore allocated to such
303 eligible county shall be immediately withdrawn and notice given
304 the Department of Finance and Administration and the State
305 Treasurer that such county has become ineligible therefor. Such
306 county shall remain ineligible until it again becomes eligible by
307 satisfying the State Aid Engineer as to its eligibility.

308 (5) The State Treasurer is hereby authorized to continue to
309 receive and deposit all funds from the federal government made
310 available by it, either by existing law or by any law which may be
311 passed hereafter, to the credit of the State Highway Fund, and the
312 Treasurer shall notify the commission of the amounts so received.

313 All accounts against the above-mentioned funds shall be
314 certified to by the Executive Director of the Mississippi
315 Department of Transportation, who shall request the Department of
316 Finance and Administration to issue its warrant on the State
317 Treasurer for the amount of the accounts; and the Treasurer shall
318 pay same if sufficient funds are available, all in the manner
319 prescribed herein or as may be required by law.

320 (6) The board of supervisors of each county is hereby
321 authorized and empowered to pay funds into the State Treasury in
322 the manner above set out, and to use and expend such funds for the
323 purposes set out in this chapter. For the purpose of providing



324 such funds, the board of supervisors is hereby authorized and
325 empowered to use and expend any county road and bridge funds,
326 including revenue received from any gasoline taxes paid to such
327 county, or any funds available in the General Fund, or to issue
328 road and bridge bonds of such county in any lawful amount in the
329 manner and method and subject to the restrictions, limitations and
330 conditions, and payable from the same sources of revenue, now
331 provided by law.

332 (7) (a) In addition any other provisions of this section,
333 funds deposited into the State Aid Road Fund under Section
334 27-67-31(g) shall be used under this chapter to prioritize the
335 timely repair and replacement of deficient state aid system
336 bridges. Each county shall be allocated a percentage of such
337 funds as they become available, which percentage shall be based:

338 (i) One-half (1/2) on the proportion that the
339 total number of state aid system bridges in the county bears to
340 the total number of state aid system bridges in all counties of
341 the state; and

342 (ii) One-half (1/2) on the proportion that the
343 total square footage of deck area of all state aid system bridges
344 in the county bears to the total square footage of deck area of
345 all state aid system bridges in all counties of the state.

346 (b) For the purposes of this subsection, (i) the term
347 "deficient bridge" means a bridge with a condition rating of fair
348 or less for its deck, superstructure or substructure, as



349 determined by National Bridge Inspection Standards and that is
350 included on the latest annual bridge inventory prepared by the
351 Office of State Aid Road Construction and (ii) the term "state aid
352 system bridge" means a bridge that is included on the latest
353 annual official bridge inventory prepared by the Office of State
354 Aid Road Construction, excluding bridges on the local bridge
355 system and the rural major collector system.

356 **SECTION 3.** Section 19-11-27, Mississippi Code of 1972, as
357 amended by Senate Bill No. 2734, 2023 Regular Session, is amended
358 as follows:

359 19-11-27. No board of supervisors of any county shall expend
360 from, or contract an obligation against, the budget estimates for
361 road and bridge construction, maintenance and equipment, made and
362 published by it during the last year of the term of office of such
363 board, between the first day of October and the first day of the
364 following January, a sum exceeding one-fourth (1/4) of such item
365 of the budget made and published by it, except in cases of
366 emergency. The clerk of any county is prohibited from issuing any
367 warrant contrary to the provisions of this section. No board of
368 supervisors nor any member thereof shall buy any machinery or
369 equipment in the last six (6) months of their or his term unless
370 or until he has been elected at the general election of that year.
371 The provisions of this section shall not apply to (i) projects of
372 any type that receive monies from the Local System Bridge
373 Replacement and Rehabilitation Program, the Emergency Road and



374 Bridge Repair Fund, the 2018 Transportation and Infrastructure
375 Improvement Fund or the Gulf Coast Restoration Fund * * *;
376 (ii) * * * expenditures on deficient bridges in the State Aid Road
377 System or the Local System Road Program that have been deemed to
378 be a deficient bridge as defined in Section 65-37-3 or a deficient
379 state aid system bridge as defined in Section 65-9-17(7), as the
380 case may be; (iii) projects funded by the American Rescue Plan Act
381 (ARPA) as well as any matching funds required under ARPA; or * * *
382 (iv) a contract, lease or lease-purchase contract approved by a
383 unanimous vote of the board and executed pursuant to the bidding
384 requirements in Section 31-7-13 * * *. Such unanimous vote shall
385 include a statement indicating the board's proclamation that the
386 award of the contract is essential to the efficiency and economy
387 of the operation of the county government.

388 **SECTION 4.** Section 57-73-23, Mississippi Code of 1972, is
389 amended as follows:

390 57-73-23. (1) A fifty percent (50%) income tax credit shall
391 be granted to any employer providing dependent care for employees
392 during the employee's work hours, and to any employer who provides
393 a child care stipend of at least six thousand dollars (\$6,000.00)
394 to a licensed or registered entity providing dependent child care
395 in the State of Mississippi for an employee's children during the
396 employee's work hours.



397 (2) In order for an employer who provides a child care
398 stipend under this section to be eligible for the tax credit, the
399 employer shall certify to the Department of Revenue:

400 (a) The names of the employees on whose behalf the
401 stipend is paid; and

402 (b) The amount of the stipend paid on behalf of each of
403 those employees;

404 (c) The licensed or registered entity receiving the
405 child care stipend from the employer on behalf of the employee,
406 including the entity's federal identification number and license
407 and registration number; and

408 (d) Such other information as may be required by the
409 Department of Revenue to ensure that credits under this section
410 are granted only to employers who provide stipends to a licensed
411 or registered entity providing dependent care in the State of
412 Mississippi for an employee's children during the employee's work
413 hours.

414 (3) For an employer contracting with a licensed or
415 registered entity to provide dependent care for its employees
416 during the employee's work hours, the credit is applied to the net
417 cost of any contract executed by the employer for another entity
418 to provide dependent care; or, if the employer elects to provide
419 dependent care itself, the credit is applied to expenses of
420 dependent care staff, learning and recreational materials and
421 equipment, and the construction and maintenance of a facility; or,



422 if the employer elects to provide a child care stipend to a
423 licensed or registered entity providing dependent care in the
424 State of Mississippi for the employee's children during the
425 employee's work hours, the credit is applied to the amount of the
426 stipend provided. Additional eligible expenses include net costs
427 assumed by the employer which increase the quality, availability
428 and affordability of dependent care in the community used by
429 employees during the employee's work hours. This cost is net of
430 any reimbursement. A deduction shall not be allowed for any
431 expenses which serve as the basis for an income tax credit. The
432 credits allowed under this section shall not be used by any
433 business enterprise or corporation other than the business
434 enterprise actually qualifying for the credits.

435 Credit may be carried forward for the five (5) successive
436 years if the amount allowable as credit exceeds income tax
437 liability in a tax year; however, thereafter, if the amount
438 allowable as a credit exceeds the tax liability, the amount of
439 excess shall not be refundable or carried forward to any other
440 taxable year.

441 The facility must have an average daily enrollment for the
442 taxable year of no less than six (6) children who are twelve (12)
443 years of age or less and be licensed according to the regulations
444 governing licensure of child care facilities in Mississippi; or
445 must serve five (5) or fewer children and/or elderly adults in a
446 family child care/elder care home approved by the Department of



447 Health for participation in the United States Department of
448 Agriculture child and adult nutrition program; or must serve
449 children over twelve (12) years of age but less than eighteen (18)
450 years of age in either a community-based facility or a facility at
451 the employment site; or must serve adult relatives of employees in
452 either a community-based elder care facility or a facility at the
453 employment site; or must serve children or adult dependents having
454 physical, emotional or mental disabilities in either a
455 community-based facility or a facility at the employment site.

456 Employers will be certified as eligible for the tax credit by
457 the * * * State Department of Health for programs serving children
458 twelve (12) years of age or younger and for programs serving
459 elderly adults and by the * * * Department of Revenue for programs
460 serving other dependents older than twelve (12) years of age.

461 **SECTION 5.** This act shall take effect and be in force from
462 and after July 1, 2023.

