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 Polk, Seymour, Simmons (12th), Simmons
 (13th), Sojourner, Sparks, Suber, Tate,
 Thomas, Thompson, Whaley, Wiggins,
 Williams, Younger

SENATE BILL NO. 2700

1 AN ACT TO AMEND SECTION 27-33-75, MISSISSIPPI CODE OF 1972,
 2 TO PROVIDE THAT A QUALIFIED HOMEOWNER WHO IS THE UNREMARIED
 3 SURVIVING SPOUSE OF A MEMBER OF THE UNITED STATES ARMED FORCES WHO
 4 WAS KILLED OR DIED ON ACTIVE DUTY, OR OF A MEMBER OF A RESERVE
 5 COMPONENT OF THE UNITED STATES ARMED FORCES OR OF THE NATIONAL
 6 GUARD WHO WAS KILLED OR DIED ON ACTIVE DUTY FOR TRAINING, SHALL BE
 7 ALLOWED AN EXEMPTION FROM ALL AD VALOREM TAXES ON THE ASSESSED
 8 VALUE OF THE HOMESTEAD PROPERTY; TO AMEND SECTION 27-33-31,
 9 MISSISSIPPI CODE OF 1972, TO PROVIDE THAT SUCH A HOMEOWNER, AS
 10 WELL AS A HOMEOWNER ALLOWED AN EXEMPTION FROM ALL AD VALOREM TAXES
 11 ON THE ASSESSED VALUE OF HOMESTEAD PROPERTY DUE TO A
 12 SERVICE-CONNECTED, TOTAL DISABILITY AS AN AMERICAN VETERAN WHO HAS
 13 BEEN HONORABLY DISCHARGED FROM MILITARY SERVICE, OR THE
 14 UNREMARIED SURVIVING SPOUSE OF SUCH A HOMEOWNER, SHALL BE
 15 PERMITTED TO APPLY FOR THE EXEMPTION WITHIN 30 CALENDAR DAYS OF
 16 THE CLOSING DATE FOR THE HOMESTEAD PURCHASE, BUT NOT LATER THAN
 17 DECEMBER 31 OF THE YEAR OF PURCHASE; TO PROVIDE THAT IF, AT THE
 18 TIME OF APPLICATION, THE APPLICANT HAS HOMESTEAD EXEMPTION ON
 19 ANOTHER PROPERTY, THE EFFECT OF THE NEW APPLICATION ON THE OLD
 20 HOMESTEAD PROPERTY SHALL BE THE SAME AS IF THE NEW APPLICATION
 21 WERE FILED ON OR BEFORE APRIL 1; TO REPEAL SECTIONS 27-33-69,
 22 27-33-71 AND 27-33-73, MISSISSIPPI CODE OF 1972, WHICH PROVIDE
 23 TABLES FOR AD VALOREM TAX EXEMPTIONS CLAIMED AND FOR WHICH
 24 REIMBURSEMENT WAS MADE IN PREVIOUS YEARS; TO AMEND SECTION
 25 27-33-67, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE REPEAL OF
 26 THE ABOVE SECTIONS; TO BRING FORWARD SECTION 27-33-33, MISSISSIPPI
 27 CODE OF 1972, FOR THE PURPOSE OF POSSIBLE AMENDMENT; AND FOR
 28 RELATED PURPOSES.

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



30 **SECTION 1.** Section 27-33-75, Mississippi Code of 1972, is
31 amended as follows:

32 27-33-75. (1) Qualified homeowners described in subsection
33 (1) of Section 27-33-67 shall be allowed an exemption from ad
34 valorem taxes according to the following table:

35	ASSESSED VALUE	HOMESTEAD
36	OF HOMESTEAD	EXEMPTION
37	\$ 1 - \$ 150.....	\$ 6.00
38	151 - 300.....	12.00
39	301 - 450.....	18.00
40	451 - 600.....	24.00
41	601 - 750.....	30.00
42	751 - 900.....	36.00
43	901 - 1,050.....	42.00
44	1,051 - 1,200.....	48.00
45	1,201 - 1,350.....	54.00
46	1,351 - 1,500.....	60.00
47	1,501 - 1,650.....	66.00
48	1,651 - 1,800.....	72.00
49	1,801 - 1,950.....	78.00
50	1,951 - 2,100.....	84.00
51	2,101 - 2,250.....	90.00
52	2,251 - 2,400.....	96.00
53	2,401 - 2,550.....	102.00
54	2,551 - 2,700.....	108.00



55	2,701 - 2,850.....	114.00
56	2,851 - 3,000.....	120.00
57	3,001 - 3,150.....	126.00
58	3,151 - 3,300.....	132.00
59	3,301 - 3,450.....	138.00
60	3,451 - 3,600.....	144.00
61	3,601 - 3,750.....	150.00
62	3,751 - 3,900.....	156.00
63	3,901 - 4,050.....	162.00
64	4,051 - 4,200.....	168.00
65	4,201 - 4,350.....	174.00
66	4,351 - 4,500.....	180.00
67	4,501 - 4,650.....	186.00
68	4,651 - 4,800.....	192.00
69	4,801 - 4,950.....	198.00
70	4,951 - 5,100.....	204.00
71	5,101 - 5,250.....	210.00
72	5,251 - 5,400.....	216.00
73	5,401 - 5,550.....	222.00
74	5,551 - 5,700.....	228.00
75	5,701 - 5,850.....	234.00
76	5,851 - 6,000.....	240.00
77	6,001 - 6,150.....	246.00
78	6,151 - 6,300.....	252.00
79	6,301 - 6,450.....	258.00



80	6,451 - 6,600.....	264.00
81	6,601 - 6,750.....	270.00
82	6,751 - 6,900.....	276.00
83	6,901 - 7,050.....	282.00
84	7,051 - 7,200.....	288.00
85	7,201 - 7,350.....	294.00
86	7,351 and above.....	300.00

87 Assessed values shall be rounded to the next whole dollar
88 (Fifty Cents (50¢) rounded to the next highest dollar) for the
89 purposes of the above table.

90 One-half (1/2) of the exemption allowed in the above table
91 shall be from taxes levied for school district purposes and
92 one-half (1/2) shall be from taxes levied for county general fund
93 purposes.

94 (2) (a) Except as otherwise provided in this subsection,
95 qualified homeowners described in subsection (2) of Section
96 27-33-67 shall be allowed an exemption from all ad valorem taxes
97 on not in excess of Seven Thousand Five Hundred Dollars
98 (\$7,500.00) of the assessed value of the homestead property.

99 (b) From and after January 1, 2015, qualified
100 homeowners described in subsection (2)(a) of Section 27-33-67 and
101 unremarried surviving spouses of such homeowners shall be allowed
102 an exemption from all ad valorem taxes on the assessed value of
103 the homestead property.



104 (c) Except as otherwise provided in this paragraph (c),
105 a qualified homeowner claiming an exemption under paragraph (a) of
106 this subsection shall be allowed an additional exemption from all
107 ad valorem taxes on an amount equal to the difference between (i)
108 the assessed value of the homestead property on January 1, 2018,
109 or January 1 of the first year for which the qualified homeowner
110 claims an exemption for the homestead property under paragraph (a)
111 of this subsection, and (ii) any increase in the assessed value of
112 the homestead property resulting from a subsequent update in
113 valuation of the homestead property that is completed during the
114 time the qualified homeowner owns the property. In addition, if a
115 subsequent update in valuation of the homestead property that is
116 completed during the time the qualified homeowner owns the
117 property results in the assessed value of the homestead property
118 being less than the assessed value of the property on January 1,
119 2018, or January 1 of the first year for which the qualified
120 homeowner claims an exemption for the homestead property under
121 paragraph (a) of this subsection, then the exemption authorized
122 under this paragraph (c) shall be on an amount equal to the
123 difference between (i) such lower assessed value and (ii) any
124 increase in the assessed value of the homestead property resulting
125 from a subsequent update in valuation of the homestead property
126 that is completed during the time the qualified homeowner owns the
127 property. However, except for renovations, expansions,
128 improvements or additions to promote energy efficiency, safety or



129 access to the homestead property, the exemption authorized in this
130 paragraph (c) shall not apply to any portion of increase in the
131 assessed value of the homestead property that is attributable to
132 renovations, expansions or improvements of or additions to the
133 property during such time. For the purposes of this paragraph
134 (c), an update in valuation of the homestead property occurs when
135 a county has completed an update in the valuation of Class I
136 property, as designated by Section 112, Mississippi Constitution
137 of 1890, in the county according to procedures prescribed by the
138 Department of Revenue and in effect on January 1, 2018, and for
139 which the Department of Revenue has certified that such new
140 valuations have been implemented for the purposes of ad valorem
141 taxation.

142 (d) From and after January 1, 2023, a qualified
143 homeowner who is the unremarried surviving spouse of a member of
144 the United States Armed Forces who was killed or died on active
145 duty, or of a member of a reserve component of the United States
146 Armed Forces or of the National Guard who was killed or died on
147 active duty for training, shall be allowed an exemption from all
148 ad valorem taxes on the assessed value of the homestead property.

149 (3) Except as otherwise provided in this subsection, this
150 section shall apply to exemptions claimed in the 2001 calendar
151 year for which reimbursement is made in the 2002 calendar year and
152 to exemptions claimed for which reimbursement is made in
153 subsequent years. The exemption provided for in subsection (2)(b)



154 of this section shall apply to exemptions claimed in the 2015
155 calendar year for which reimbursement is made in the 2016 calendar
156 year and to exemptions claimed for which reimbursement is made in
157 subsequent years. The exemption provided for in subsection (2)(c)
158 of this section shall apply to exemptions claimed in the 2018
159 calendar year for which reimbursement is made in the 2019 calendar
160 year and to exemptions claimed for which reimbursement is made in
161 subsequent years.

162 **SECTION 2.** Section 27-33-31, Mississippi Code of 1972, is
163 amended as follows:

164 27-33-31. (1) It shall be the duty of every person, who is
165 eligible for and desires the homestead exemption provided for in
166 this article, to comply with the following provisions:

167 (a) He shall make written application to the county tax
168 assessor on the prescribed form, on or before the first day of
169 April. Applications not on file on or before April 1 of the
170 current year may not be filed, may not be dated back, may not be
171 accepted by the assessor, may not be allowed by the board of
172 supervisors, and may not be considered by the commission, except
173 as provided in paragraph (b) of this subsection.

174 Any person who has on file with the tax assessor a valid
175 allowed claim for homestead exemption filed on or after January 1,
176 1991, shall not be required to annually thereafter reapply for
177 such claim for exemption but shall be credited with such exemption
178 each year so long as such person is entitled to homestead



179 exemption on the same property and there has been no change in the
180 property description, ownership, use or occupancy since January 1
181 of the preceding year. In the event changes have occurred in the
182 status of the homestead in the property description, ownership,
183 use or occupancy since January 1 of the preceding year, and in the
184 event such person is still eligible for homestead exemption, he
185 shall file a new application and provide all the information
186 required under this section as for the initial application.
187 However, the requirement to file a new application shall not apply
188 to a surviving spouse who is still eligible for homestead
189 exemption. If the deceased spouse qualified for the exemption
190 provided in Section 27-33-67(2), but the surviving spouse does not
191 qualify for such exemption, the surviving spouse must file a new
192 application for homestead exemption.

193 (b) (i) In cases where the Governor declares by
194 written proclamation that the courthouse or other place that the
195 tax assessor's office may be located is damaged to such an extent
196 that it is not possible to accept applications for homestead
197 exemption, then the Governor may extend the period for filing by a
198 period not to exceed thirty (30) days.

199 (ii) From and after January 1, 2023, persons
200 allowed an exemption from all ad valorem taxes on the assessed
201 value of homestead property under paragraph (b) or (d) of Section
202 27-33-75(2) shall be permitted to apply for the exemption within
203 thirty (30) calendar days of the closing date for the homestead



204 purchase, but not later than December 31 of the year of purchase.
205 If, at the time of application, the applicant has homestead
206 exemption on another property, the effect of the new application
207 on the old homestead property shall be the same as if the new
208 application were filed on or before April 1.

209 (c) He shall make the application in quadruplicate.

210 (d) He shall make separate applications, as provided
211 above, to the respective assessors if the property claimed for
212 exemption lies in two (2) counties, first with the assessor of the
213 county of residence, and then with the assessor of the other
214 county, submitting at the same time two (2) copies of the first
215 application, certified by the chancery clerk as specified by
216 Section 27-33-23(f).

217 (e) He shall deliver to the assessor the application
218 marked "original," the copy marked "duplicate," and the copy
219 marked "triplicate."

220 (f) He shall retain the copy marked "quadruplicate" as
221 evidence that the application was made and filed, which
222 quadruplicate may be filed with the board if the original and
223 duplicate are lost; and certified copies of the quadruplicate may
224 be used when so ordered by the board, not later than the meeting
225 of the board held in March of the year following the year in which
226 the application was executed, under such rules and regulations as
227 the commission shall prescribe.



228 (g) He shall state on the application the name, date of
229 birth, social security number, phone number and email address of
230 the owner of the property, and the number and status of all
231 occupants of the home, other than the owner's family. If the
232 applicant is married, he shall state on the application the name,
233 date of birth, social security number, phone number and email
234 address of the spouse.

235 (h) He shall state the full name of the applicant,
236 whether the same as the name of the owner or not.

237 (i) He shall give a parcel number, which shall clearly
238 locate and identify it, and state the acreage contained, as
239 prescribed in Section 27-33-27.

240 (j) He shall state the kind of title, or ownership
241 right held, from whom and how obtained, and the names of all
242 present owners.

243 (k) He shall state the number of book and page where
244 the deed, or other conveyance or evidence of ownership, is of
245 public record, or attach to both the original and duplicate
246 application a certified copy of the conveyance by which title is
247 claimed, or copies supported by affidavit of the holder, or by one
248 who has seen and verified the original; or such other evidence of
249 title as may be required by the commission; and the instrument by
250 which title is claimed shall be placed of record, if it may be
251 admitted to record.



252 (1) He shall state the price for which the property was
253 sold and conveyed to the owner, the amount of the unpaid
254 principal, if any, and the terms of payment thereof, if it was
255 acquired by the owner after July 1, 1938, as evidenced by the date
256 of the acknowledgment of the conveyance. The purchase price and
257 the amount of unpaid principal shall not be required more than one
258 (1) time.

259 (m) He shall state if any part of the dwelling or land
260 is rented or leased, and the kind of business conducted in the
261 home or on the land.

262 (n) He shall furnish all the information required by
263 the application, which must be true and correct, and he must
264 supply it in the event he does not prepare the application with
265 his own hand. Except as otherwise provided in Section
266 27-33-33(2), the information given on the application must not be
267 made or inserted by the assessor or by anyone, except as furnished
268 by the applicant.

269 (o) He shall make the original application in person or
270 in such manner as may be provided under the rules and regulations
271 of the commission; or it may be made by his agent or attorney,
272 duly constituted in writing, and a copy of such written authority,
273 duly sworn to and acknowledged or attested by two (2) competent
274 witnesses shall be attached to each the original, the duplicate,
275 and the triplicate application for homestead exemption; but the



276 husband or wife may sign for the other if living in the same
277 dwelling.

278 (p) He shall make affidavit to the application and to
279 the truth of all statements made and answers to questions
280 contained therein, and the oath may be administered by the tax
281 assessor, a member of the board of supervisors, or any other
282 officer authorized by law to take acknowledgments.

283 (q) He shall give such other pertinent information as
284 may be required by the commission; and he shall promptly give any
285 information requested, and answer any question propounded by the
286 assessor or member of the board of supervisors.

287 (r) When an applicant has filed a timely application,
288 but has failed to make known his eligibility for an additional
289 exemption as provided for in Section 27-33-67(2), then an
290 application for additional homestead exemption may be filed under
291 such rules and regulations as the commission shall prescribe.

292 (2) The board of supervisors may authorize a charge of Fifty
293 Cents (50¢) per subsequent annual renewal application, which is
294 returned by the applicant by mail, to be used toward defraying the
295 expense of the mailing process of the subsequent annual renewal
296 application. The charge provided for herein shall not be assessed
297 against any person returning the subsequent annual renewal
298 application in person.

299 (3) In addition to any other fine, imprisonment or sentence
300 which may be imposed for violation of the Mississippi Homestead



301 Exemption Law of 1946, any person who violates such law through
302 fraudulent application or by willful failure to notify the tax
303 assessor of changes in the status of the homestead, when required
304 to do so under subsection (1) (a) of this section, shall be guilty
305 of a felony and upon conviction may be punished by a fine of not
306 more than Five Thousand Dollars (\$5,000.00) or by imprisonment for
307 not more than two (2) years, or both.

308 **SECTION 3.** Sections 27-33-69, 27-33-71 and 27-33-73,
309 Mississippi Code of 1972, which provide tables for ad valorem tax
310 exemptions claimed in 1985 through 1987, and for which
311 reimbursement was made in 1986 through 1988, are repealed.

312 **SECTION 4.** Section 27-33-67, Mississippi Code of 1972, is
313 amended as follows:

314 27-33-67. (1) Each qualified homeowner under sixty-five
315 (65) years of age on January 1 of the year for which the exemption
316 is claimed, and who is not totally disabled as herein defined
317 shall be exempt from ad valorem taxes in the amount prescribed in
318 Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is
319 applicable to the year for which the exemption is claimed.

320 (2) Each qualified homeowner who has reached sixty-five (65)
321 years of age on or before January 1 of the year for which the
322 exemption is claimed, who is totally disabled as herein defined,
323 or who is the unremarried surviving spouse of a homeowner referred
324 to in paragraph (a) of this subsection (2), shall be exempt from



325 ad valorem taxes in the manner prescribed in Section * * *
326 27-33-75 * * *.

327 To qualify for the exemptions provided for in this article
328 because of disability, the homeowner must present proper proof of
329 any of the following:

330 (a) Service-connected, total disability as an American
331 veteran who has been honorably discharged from military service.

332 (b) Classification as totally disabled under the
333 federal Social Security Act (42 USCS Section 416(i)), the Railroad
334 Retirement Act or any other federal act approved by the Department
335 of Revenue.

336 (i) If a person is eligible for classification as
337 totally disabled under the federal acts referred to in this
338 subsection (2)(b), but does not qualify to receive benefits
339 thereunder because his annual income exceeds an amount set as the
340 maximum allowed in qualifying to receive the benefits, then he is
341 eligible for the disability exemptions specified in this article.
342 Proper proof of such eligibility shall be determined by the
343 Department of Revenue.

344 (ii) If a person is eligible for classification as
345 totally disabled under the federal Social Security Act (42 USCA
346 Section 416(i)), but does not qualify to receive benefits
347 thereunder only because he has not made the necessary social
348 security contributions, then he is eligible for the disability
349 exemptions specified in this article. Proper proof of such



350 eligibility shall be determined by the Department of Revenue. The
351 provisions of this subparagraph (ii) shall apply to any homeowner
352 filing for the disability exemption on or after January 1, 1992.

353 (c) Classification as totally disabled under the
354 provisions of a retirement plan that is considered to be qualified
355 under the United States Internal Revenue Code. The determination
356 of whether or not a retirement plan is so qualified shall be made
357 by the Department of Revenue.

358 (d) Classification as totally disabled as determined by
359 the Department of Revenue pursuant to rules and regulations
360 adopted by the Department of Revenue.

361 Proper proof of classification as totally disabled under the
362 federal acts referred to in subsection (2)(b) or (2)(c), including
363 proof of the total disability and of eligibility to qualify to
364 receive benefits under the relevant federal act or qualified
365 retirement plan, shall be determined by the Department of Revenue.

366 The property owned jointly by husband and wife and property
367 owned in fee simple by either spouse, if either spouse shall
368 fulfill the age or disability requirement, shall be eligible for
369 the exemption allowed in this article in full. On all other
370 jointly owned property, the amount of the allowable exemption
371 shall be determined on the basis of each individual joint owner's
372 qualifications and pro rata share of the property.

373 (3) Those homeowners and unremarried surviving spouses
374 described in subsection (2) of this section and who qualify for



375 the exemptions under this article shall also be exempt from the
376 forest acreage tax authorized by Section 49-19-115 applicable to
377 property included in the homestead.

378 **SECTION 5.** Section 27-33-33, Mississippi Code of 1972, is
379 brought forward as follows:

380 27-33-33. (1) The county tax assessor shall perform such
381 duties as are generally required by him by this article and with
382 respect to exempt homesteads, and the application therefor, and
383 his duties are specifically defined as follows:

384 (a) He shall, in each year the land roll is made,
385 require that all lands and buildings which have been or are
386 claimed for homestead exemption be separately assessed on the land
387 roll; and he shall, in the case of homestead lands not already
388 separately assessed on the land roll, prepare proper notice to the
389 board of supervisors requesting that the land assessment roll be
390 changed so that all homestead property shall be separately
391 assessed; and in the case of newly constructed dwellings, he shall
392 carefully inspect the same and recommend to the board the value at
393 which such dwellings should be assessed; and when rural lands are
394 divided and a part included in the homestead exemption, he shall
395 assess the respective tracts at the value used for cultivable
396 lands and for uncultivable lands, and fairly assess homesteads and
397 nonhomesteads at the same proportion to true value.

398 (b) He shall keep available a supply of the prescribed
399 blank homestead exemption applications, and he shall require each



400 applicant to properly execute the application in entire conformity
401 with the requirements of Section 27-33-31.

402 (c) He shall aid the applicant in executing the
403 application.

404 (d) He shall notify the applicant if an application for
405 homestead exemption is incorrect or incomplete in any substantial
406 particular, and require that it be properly and completely
407 executed before accepting it for delivery to the clerk.

408 (e) He shall, when an application is accepted by him,
409 retain the original, the duplicate and the triplicate. He shall
410 endorse "filed" on the quadruplicate with the date and his
411 official signature and return it to the applicant as evidence of
412 the application and that it was filed.

413 (f) He shall promptly give to the board of supervisors
414 any knowledge or information he may have, or any fact he may have
415 knowledge of, bearing on the eligibility of the applying person or
416 property and not revealed in the application; and note on the
417 application any condition requiring special consideration.

418 (g) He shall, on the first day of each month, deliver
419 to the clerk of the board of supervisors all originals and
420 duplicates of applications for homestead exemption received and
421 accepted by him during the preceding month.

422 (h) He shall attend all meetings of the board when any
423 matter with respect to homestead exemptions is being considered by



424 it and shall render such assistance and perform such services as
425 the board may direct from time to time.

426 (i) He shall, at least ten (10) days but not more than
427 thirty (30) days prior to April 1 of each year, publish notice in
428 a newspaper having general circulation in the county in which he
429 serves as tax assessor informing persons who are receiving
430 homestead exemption that the tax assessor must be notified if
431 changes have occurred in the status of the homestead in the
432 property description, ownership, use or occupancy since January 1
433 of the preceding year and that, in the event such persons are
434 still eligible for homestead exemption, a new application for
435 homestead exemption must be filed.

436 (2) (a) If the tax assessor discovers a change in ownership
437 in a portion of the homestead property that may result in the
438 homestead exemption being applied to ineligible property and the
439 owner of the homestead property fails to file a new application
440 during the preceding year as required by Section 27-33-31, the tax
441 assessor may amend the application to reflect such change on or
442 before June 1 of that roll year.

443 (b) If parcel number changes occur due to reappraisal,
444 mapping maintenance or updates, the tax assessor may amend the
445 homestead application to reflect such changes on behalf of the
446 owner of the homestead on or before June 1 of that roll year.

447 (c) If a change in ownership occurs because of the
448 death of an owner and the surviving spouse of the owner is still



449 eligible for homestead exemption and not required to file a new
450 application, the tax assessor may amend the application by
451 removing the name of the deceased spouse and adding the surviving
452 spouse's birth date for the purpose of correcting the land roll
453 and the supplemental roll.

454 (d) Should eligible property on an initial or renewed
455 application fail to be listed due to a clerical error, such
456 application may be amended by the tax assessor on behalf of the
457 applicant to list such eligible property prior to the last Monday
458 in August.

459 (e) Amendments made to applications under this
460 subsection may be allowed by the board of supervisors and
461 certified to the commission.

462 **SECTION 6.** This act shall take effect and be in force from
463 and after January 1, 2023.

