

By: Senator(s) Walls

To: Finance

SENATE BILL NO. 2408

1 AN ACT TO ESTABLISH THE LOCAL LAW ENFORCEMENT ASSISTANCE  
 2 PROGRAM UNDER THE DIRECTION OF THE MISSISSIPPI DEVELOPMENT  
 3 AUTHORITY FOR THE PURPOSE OF MAKING GRANTS TO COUNTY AND MUNICIPAL  
 4 GOVERNMENTS FOR THEIR USE IN PROVIDING ASSISTANCE TO SHERIFFS AND  
 5 POLICE DEPARTMENTS UNDER THEIR JURISDICTION; TO PROVIDE THAT MONEY  
 6 RECEIVED BY A COUNTY OR MUNICIPALITY UNDER THE PROGRAM SHALL BE  
 7 UTILIZED TO SUPPLEMENT THE SALARIES OF LAW ENFORCEMENT PERSONNEL  
 8 OR TO PURCHASE UNIFORMS OR EQUIPMENT FOR SHERIFFS AND POLICE  
 9 DEPARTMENTS; TO CREATE A SPECIAL FUND TO PROVIDE MONEY FOR SUCH  
 10 GRANTS; TO AMEND SECTIONS 27-69-13, 27-69-31, 27-69-75, 27-71-7,  
 11 27-71-29, 27-71-307, 27-71-337, 75-76-129 AND 75-76-177,  
 12 MISSISSIPPI CODE OF 1972, TO INCREASE THE TAX ON TOBACCO PRODUCTS,  
 13 ALCOHOLIC BEVERAGES, LIGHT WINE AND BEER AND TO INCREASE GAMING  
 14 FEES; TO REQUIRE THE REVENUE FROM SUCH INCREASES TO BE DEPOSITED  
 15 INTO THE SPECIAL FUND CREATED TO FUND THE GRANT PROGRAM  
 16 ESTABLISHED BY THIS ACT; AND FOR RELATED PURPOSES.

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

18 **SECTION 1.** (1) There is hereby established, under the  
 19 direction of the Mississippi Development Authority, the Local  
 20 Government Law Enforcement Assistance Program for the purpose of  
 21 making grants to county and municipal governments for their use in  
 22 providing assistance to sheriffs and police departments under  
 23 their jurisdiction.

24 (2) Money received by any county or municipality under the  
 25 program shall be utilized to:

26 (a) Supplement the salaries of law enforcement  
 27 personnel; or

28 (b) Purchase uniforms or equipment for sheriffs and  
 29 police departments under their jurisdiction.

30 (3) Any county or municipality desiring to participate in  
 31 the program shall make application to the Mississippi Development  
 32 Authority in a form satisfactory to the Mississippi Development  
 33 Authority. The application shall detail the uses for which the  
 34 grant is sought and contain such other information as the

35 Mississippi Development Authority may require. In providing  
36 grants under the program, the Mississippi Development Authority  
37 shall give priority to counties and municipalities with  
38 populations of ten thousand (10,000) or less according to the  
39 latest federal decennial census.

40 (4) There is created in the State Treasury a special fund  
41 which shall be comprised of the money required to be deposited  
42 into the fund under Sections 27-69-75, 27-71-29, 27-71-337 and  
43 75-76-129, and money appropriated to such fund by the Legislature.  
44 Money in the fund shall be utilized by the Mississippi Development  
45 Authority, upon appropriation by the Legislature, for the purpose  
46 of making grants under the Local Government Law Enforcement  
47 Assistance Program. Unexpended amounts remaining in the special  
48 fund at the end of a fiscal year shall not lapse into the General  
49 Fund, and any interest earned or investment earnings on amounts in  
50 the special fund shall be deposited to the credit of the special  
51 fund.

52 **SECTION 2.** Section 27-69-13, Mississippi Code of 1972, is  
53 amended as follows:

54 27-69-13. (1) There is \* \* \* imposed, levied and assessed,  
55 to be collected and paid as hereinafter provided in this chapter,  
56 an excise tax on each person or dealer in cigarettes, cigars,  
57 stogies, snuff, chewing tobacco, and smoking tobacco, or  
58 substitutes therefor, upon the sale, use, consumption, handling or  
59 distribution in the State of Mississippi, as follows:

60 (a) On cigarettes, the rate of tax shall be  
61 Eighteen-twentieths of One Cent (18/20 of 1¢) on each cigarette  
62 sold with a maximum length of one hundred twenty (120)  
63 millimeters; any cigarette in excess of this length shall be taxed  
64 as if it were two (2) or more cigarettes. \* \* \* However, if the  
65 federal tax rate on cigarettes in effect upon June 1, 1985, is  
66 reduced, then the rate as provided in this paragraph (a) shall be  
67 increased by the amount of the federal tax reduction. Such tax

68 increase shall take effect on the first day of the month following  
69 the effective date of such reduction in the federal tax rate.

70 (b) On cigars, cheroots, stogies, snuff, chewing and  
71 smoking tobacco and all other tobacco products except cigarettes,  
72 the rate of tax shall be fifteen percent (15%) of the  
73 manufacturer's list price.

74 (c) In addition to the excise tax levied in paragraph  
75 (a) of this subsection, there is levied an additional excise tax  
76 equal to one percent (1%) of the tax levied in paragraph (a) of  
77 this subsection.

78 (d) In addition to the excise tax levied in paragraph  
79 (b) of this subsection, there is levied an excise tax of one  
80 percent (1%) of the manufacturer's list price on cigars, cheroots,  
81 stogies, snuff, chewing and smoking tobacco and all other tobacco  
82 products, except cigarettes.

83 (e) On or before the fifteenth day of August and the  
84 fifteenth day of each succeeding month thereafter, the revenue  
85 derived from the excise tax levied by paragraphs (c) and (d) of  
86 this subsection shall be deposited into a special fund as provided  
87 in Section 27-69-75.

88 (2) No stamp evidencing the tax \* \* \* levied on cigarettes  
89 by this section shall be of a denomination of less than One Cent  
90 (1¢), and whenever the tax computed at the rates \* \* \* prescribed  
91 on cigarettes in this section shall be a specified amount, plus a  
92 fractional part of One Cent (1¢), the package shall be stamped for  
93 the next full cent. However, (a) the additional face value of  
94 stamps purchased to comply with taxes imposed by subsection (1)(a)  
95 of this section after June 1, 1985, shall be subject to a four  
96 percent (4%) discount or compensation to dealers for their  
97 services rather than the eight percent (8%) discount or  
98 compensation allowed by Section 27-69-31; and (b) the additional  
99 face value of stamps purchased to comply with taxes imposed by  
100 subsection (1)(c) of this section after July 1, 2005, shall be

101 subject to a four percent (4%) discount or compensation to dealers  
102 for their services rather than the eight percent (8%) discount or  
103 compensation allowed by Section 27-69-31.

104 (3) Every wholesaler shall purchase stamps as provided in  
105 this chapter, and affix the same to all packages of cigarettes  
106 handled by him as \* \* \* provided in this section.

107 (4) The \* \* \* tax levied by this chapter is levied upon the  
108 sale, use, gift, possession, or consumption of tobacco within the  
109 State of Mississippi, and the impact of the tax levied by this  
110 chapter is hereby declared to be on the vendee, user, consumer or  
111 possessor of tobacco in this state; and when the tax is paid by  
112 any other person, such payment shall be considered as an advance  
113 payment and shall thereafter be added to the price of the tobacco  
114 and recovered from the ultimate consumer or user.

115 **SECTION 3.** Section 27-69-31, Mississippi Code of 1972, is  
116 amended as follows:

117 27-69-31. Dealers subject to the provisions of this chapter  
118 shall be allowed, as compensation for their services in affixing  
119 the stamps herein required, a sum equal to eight percent (8%) of  
120 the face value of the stamps purchased by them, except as  
121 otherwise provided in Section 27-69-13(2); however, the commission  
122 shall allow no discount on the purchase of stamps by wholesalers  
123 of an aggregate amount of less than One Hundred Dollars (\$100.00),  
124 and by retailers of an aggregate amount of less than Fifty Dollars  
125 (\$50.00) in any one order.

126 It is further provided that the commissioner may, in his  
127 discretion, either reduce the compensation allowed, or disallow  
128 any compensation for the affixing of stamps, for failure of such  
129 dealer to comply with any provisions of the law or rules and  
130 regulations promulgated by the commissioner.

131 **SECTION 4.** Section 27-69-75, Mississippi Code of 1972, is  
132 amended as follows:

133           27-69-75. (1) All taxes levied by this chapter shall be  
134 payable to the commissioner in cash, or by personal check,  
135 cashier's check, bank exchange, post office money order or express  
136 money order, and shall be deposited by the commissioner in the  
137 State Treasury on the same day collected. No remittance other  
138 than cash shall be a final discharge of liability for the tax  
139 herein assessed and levied, unless and until it has been paid in  
140 cash to the commissioner.

141           (2) Except as otherwise provided in subsection (3) of this  
142 section, all tobacco taxes collected, including tobacco license  
143 taxes, shall be deposited into the State Treasury to the credit of  
144 the General Fund.

145           (3) The revenue derived from the excise taxes levied in  
146 Section 27-69-13(1)(c) and (d) shall be deposited into the special  
147 fund created in Section 1, Senate Bill No. 2408, 2005 Regular  
148 Session.

149           (4) Wholesalers who are entitled to purchase stamps at a  
150 discount, as provided by Section 27-69-31, may have consigned to  
151 them, without advance payment, such stamps, if and when such  
152 wholesaler shall give to the commissioner a good and sufficient  
153 bond executed by some surety company authorized to do business in  
154 this state, conditioned to secure the payment for the stamps so  
155 consigned. The commissioner shall require payment for such stamps  
156 not later than thirty (30) days from the date the stamps were  
157 consigned.

158           **SECTION 5.** Section 27-71-7, Mississippi Code of 1972, is  
159 amended as follows:

160           27-71-7. (1) (a) There is hereby levied and assessed an  
161 excise tax upon each case of alcoholic beverages sold by the  
162 commission to be collected from each retail licensee at the time  
163 of sale in accordance with the following schedule:

- 164                   (i) Distilled spirits..... \$2.50 per gallon  
165                   (ii) Sparkling wine and

166 champagne..... \$1.00 per gallon

167 (iii) Other wines, including

168 native wines..... \$ .35 per gallon

169 (b) In addition to the tax levied in paragraph (a) of  
170 this subsection, there is levied and assessed an excise tax upon  
171 each case of alcoholic beverages sold by the commission to be  
172 collected from each retail licensee at the time of sale in an  
173 amount equal to one percent (1%) of the tax levied in paragraph  
174 (a) of this subsection.

175 (2) (a) In addition to the tax levied by subsection (1) of  
176 this section, and in addition to any other markup collected, the  
177 Alcoholic Beverage Control Division shall collect a markup of  
178 three percent (3%) on all alcoholic beverages, as defined in  
179 Section 67-1-5, Mississippi Code of 1972, which are sold by the  
180 division. The proceeds of the markup shall be collected by the  
181 division from each purchaser at the time of purchase.

182 (b) \* \* \* The revenue derived from the markup provided  
183 for in paragraph (a) of this subsection shall be deposited by the  
184 division in the State Treasury to the credit of the "Mental Health  
185 Programs Fund," a special fund which is hereby created in the  
186 State Treasury and shall be used by the State Department of Mental  
187 Health for the service programs of the department. \* \* \*

188 (3) (a) In addition to the tax levied by subsection (1) of  
189 this section, and in addition to the markup collected under  
190 subsection (2) of this section and any other markup collected, the  
191 Alcoholic Beverage Control Division shall collect a markup of one  
192 percent (1%) on all alcoholic beverages, as defined in Section  
193 67-1-5, Mississippi Code of 1972, which are sold by the division.  
194 The proceeds of the markup shall be collected by the division from  
195 each purchaser at the time of purchase.

196 (b) The revenue derived from the markup provided for in  
197 paragraph (a) of this subsection shall be deposited into the

198 special fund created in Section 1, Senate Bill No. 2408, 2005  
199 Regular Session.

200       **SECTION 6.** Section 27-71-29, Mississippi Code of 1972, is  
201 amended as follows:

202       27-71-29. (1) All taxes levied by this article shall be  
203 paid to the State Tax Commission in cash or by personal check,  
204 cashier's check, bank exchange, post office money order or express  
205 money order and shall be deposited by the commission in the State  
206 Treasury on the same day collected, but no remittances other than  
207 cash shall be a final discharge of liability for the tax herein  
208 imposed and levied unless and until it has been paid in cash to  
209 the State Tax Commission.

210       (2) All taxes levied under Section 27-71-7(1)(a) and  
211 received by the commission under this article shall be paid into  
212 the General Fund.

213       (3) The three percent (3%) levied under Section 27-71-7(2)  
214 and received by the commission under this article shall be paid  
215 into the special fund in the State Treasury designated as the  
216 "Mental Health Programs Fund" as required by law.

217       (4) All taxes levied under Section 27-71-7(1)(b) and  
218 received by the commission under this article shall be paid into  
219 the special fund created in Section 1, Senate Bill No. 2408, 2005  
220 Regular Session.

221       (5) The one percent (1%) levied under Section 27-71-7(3) and  
222 received by the commission under this article shall be paid into  
223 the special fund created in Section 1, Senate Bill No. 2408, 2005  
224 Regular Session, as required by law.

225       (6) Any funds derived from the sale of alcoholic beverages  
226 in excess of inventory requirements shall be paid not less often  
227 than annually into the General Fund.

228       **SECTION 7.** Section 27-71-307, Mississippi Code of 1972, is  
229 amended as follows:

230           27-71-307. (1) (a) In addition to the specific tax imposed  
231 in Section 27-71-303, there is hereby imposed, levied, assessed  
232 and shall be collected, as hereinafter provided, an excise or  
233 privilege tax upon each person engaged or continuing in the  
234 business of wholesaler or distributor of light wines or beer  
235 equivalent to Forty-two and Sixty-eight One-hundredths Cents  
236 (42.68¢) per gallon upon all light wines and beer acquired for  
237 sale or distribution in this state. Such excise or privilege tax  
238 is also imposed at the same rate upon each gallon of light wine or  
239 beer manufactured by brewpubs, each of which shall accurately and  
240 reliably measure the quantity of light wine and beer produced by  
241 using a measuring device such as a meter or gauge glass or any  
242 other suitable method approved by the commissioner. Such tax is  
243 hereby imposed as an additional tax for the privilege of engaging  
244 or continuing in business.

245           (b) In addition to the excise or privilege tax imposed  
246 by paragraph (a) of this subsection, an excise or privilege tax  
247 upon each person engaged or continuing in the business of  
248 wholesaler or distributor of light wines or beer equivalent to  
249 Forty-three One Hundredths Cent (.43¢) per gallon upon all light  
250 wines and beer acquired for sale or distribution in this state.  
251 Such excise or privilege tax is also imposed at the same rate upon  
252 each gallon of light wine or beer manufactured by brewpubs, each  
253 of which shall accurately and reliably measure the quantity of  
254 light wine and beer produced by using a measuring device such as a  
255 meter or gauge glass or any other suitable method approved by the  
256 commissioner. Such tax is hereby imposed as an additional tax for  
257 the privilege of engaging or continuing in business.

258           (c) Except as otherwise provided in paragraph (d) of  
259 this subsection, the excise tax imposed in this section shall be  
260 paid to the State Tax Commission monthly on or before the  
261 fifteenth day of the month following the month in which the beer  
262 or light wine was manufactured or received in this state. Monthly

263 report forms shall be furnished by the commissioner to the  
264 wholesalers, distributors and brewpubs.

265           (d) \* \* \* Persons operating a railroad dining car, club  
266 car or other car in interstate commerce upon which light wines or  
267 beer may be sold and who are licensed under the provisions of  
268 Section 67-3-27 and any other law relating to the sale of such  
269 beverages shall keep such records of the sales of such light wines  
270 and beer in this state as the commissioner shall prescribe and  
271 shall submit monthly reports of such sales to the commissioner  
272 within fifteen (15) days after the end of each month on a form  
273 prescribed therefor by the commissioner, and shall pay the tax due  
274 under the provisions of this section at the time such reports are  
275 filed.

276           No official crowns, lids, labels or stamps with the word  
277 "MISSISSIPPI" or "MS" imprinted thereon or any other evidence of  
278 tax payment is required by this section, or may be required under  
279 rule or regulation promulgated by the commissioner, to be affixed  
280 on or to any part of a beer, light wine or malt cooler bottle, can  
281 or other light wine or malt cooler container. For purposes of  
282 this section, malt cooler products shall be defined as a flavored  
283 malt beverage made from a base of malt beverage and flavored with  
284 fruit juices, aromatics and essences of other flavoring in  
285 quantities and proportions such that the resulting product  
286 possesses a character and flavor distinctive from the base malt  
287 beverage and distinguishable from other malt beverages.

288           (2) A licensed wholesaler or distributor of beer or light  
289 wine may not import beer or light wine from any source other than  
290 a brewer or importer authorized by the commissioner to sell such  
291 beer or light wine in Mississippi. Any person who violates the  
292 provisions of this subsection, upon conviction thereof, shall be  
293 punished by a fine of not more than One Thousand Dollars  
294 (\$1,000.00) or by imprisonment in the county jail for not more  
295 than six (6) months, or by both such fine and imprisonment, in the

296 discretion of the court and shall be subject to license forfeiture  
297 following an appropriate hearing before the State Tax Commission.

298 (3) The wholesaler or distributor shall be allowed credit  
299 for tax paid on beer or light wine which is no longer marketable  
300 and which is destroyed by same when such destruction is witnessed  
301 by an agent of the commissioner and when the amount of the excise  
302 tax exceeds One Hundred Dollars (\$100.00). No other loss will be  
303 allowed.

304 A brewpub shall be allowed credit for light wine or beer  
305 which has passed through the meter, gauge glass or other approved  
306 measuring device and which has been soured or damaged. The  
307 brewpub shall record the removal of sour or damaged light wine or  
308 beer and may take credit after the destruction is witnessed by an  
309 agent of the commissioner and when the amount of excise tax  
310 exceeds Twenty-five Dollars (\$25.00). No other loss shall be  
311 allowed.

312 (4) All manufacturers, brewers and importers of beer or  
313 light wine shall file monthly reports as prescribed by the  
314 commissioner listing sales to each wholesaler or distributor by  
315 date, invoice number, quantity and container size, and any other  
316 information deemed necessary.

317 (5) All administrative provisions of the Mississippi Sales  
318 Tax Law, including those which fix damages, penalties and interest  
319 for nonpayment of taxes and for noncompliance with the provisions  
320 of such chapter, and all other requirements and duties imposed  
321 upon taxpayers, shall apply to all persons liable for taxes under  
322 the provisions of this chapter, and the commissioner shall  
323 exercise all the power and authority and perform all the duties  
324 with respect to taxpayers under this chapter as are provided in  
325 the sales tax law except where there is conflict, then the  
326 provisions of this chapter shall control.

327 **SECTION 8.** Section 27-71-337, Mississippi Code of 1972, is  
328 amended as follows:

329           27-71-337. (1) All taxes levied by this article and  
330 required to be paid to the commissioner shall be payable to the  
331 commissioner in cash or by personal check, cashier's check, bank  
332 exchange, post office money order or express money order and,  
333 except as otherwise provided in subsection (2) of this section,  
334 shall be deposited by the commissioner into the State Treasury on  
335 the same day collected, provided that no remittances other than  
336 cash shall be a final discharge of liability for the tax herein  
337 imposed and levied unless and until it has been paid in cash to  
338 the commissioner.

339           (2) The taxes levied by Section 27-7-307(1)(b) shall be paid  
340 into the special fund created in Section 1, Senate Bill No. 2408,  
341 2005 Regular Session.

342           **SECTION 9.** Section 75-76-129, Mississippi Code of 1972, is  
343 amended as follows:

344           **[Through June 30, 2022, this section shall read as follows:]**

345           75-76-129. (1) On or before the last day of each month all  
346 taxes, fees, interest, penalties, damages, fines or other monies  
347 collected by the State Tax Commission during that month under the  
348 provisions of this chapter, with the exception of (a) the local  
349 government fees imposed under Section 75-76-195, \* \* \* (b) an  
350 amount equal to Three Million Dollars (\$3,000,000.00) of the  
351 revenue collected pursuant to the fee imposed under Section  
352 75-76-177(1)(c), or an amount equal to twenty-five percent (25%)  
353 of the revenue collected pursuant to the fee imposed under Section  
354 75-76-177(1)(c), whichever is the greater amount, and (c) the  
355 revenue collected pursuant to the fee imposed under Section  
356 75-76-177(2) shall be paid by the State Tax Commission to the  
357 State Treasurer to be deposited in the State General Fund.

358           (2) The local government fees shall be distributed by the  
359 State Tax Commission pursuant to Section 75-76-197.

360           (3) Except for the period beginning on July 1, 2004, and  
361 through June 30, 2005, an amount equal to Three Million Dollars

362 (\$3,000,000.00) of the revenue collected during that month  
363 pursuant to the fee imposed under Section 75-76-177(1)(c) shall be  
364 deposited by the State Tax Commission into the bond sinking fund  
365 created in Section 65-39-3. Except for the period beginning on  
366 July 1, 2004, and through June 30, 2005, the revenue collected  
367 during that month pursuant to the fee imposed under Section  
368 75-76-177(1)(c) that is in excess of Three Million Dollars  
369 (\$3,000,000.00), but is less than twenty-five percent (25%) of the  
370 amount of revenue collected during that month, shall be deposited  
371 into the State Highway Fund to be used exclusively for the  
372 reconstruction and maintenance of highways of the State of  
373 Mississippi.

374 (4) The revenue collected during that month pursuant to the  
375 fee imposed under Section 75-76-177(2) shall be paid into the  
376 special fund created in Section 1, Senate Bill No. 2408, 2005  
377 Regular Session.

378 **[From and after July 1, 2022, this section shall read as**  
379 **follows:]**

380 75-76-129. (1) On or before the last day of each month, all  
381 taxes, fees, interest, penalties, damages, fines or other monies  
382 collected by the State Tax Commission during that month under the  
383 provisions of this chapter, with the exception of the local  
384 government fees imposed under Section 75-76-195 and the fee  
385 imposed under Section 75-76-177(2), shall be paid by the State Tax  
386 Commission to the State Treasurer to be deposited in the State  
387 General Fund.

388 (2) The local government fees shall be distributed by the  
389 State Tax Commission pursuant to Section 75-76-197.

390 (3) The revenue collected during that month pursuant to the  
391 fee imposed under Section 75-76-177(2) shall be paid into the  
392 special fund created in Section 1, Senate Bill No. 2408, 2005  
393 Regular Session.

394           **SECTION 10.** Section 75-76-177, Mississippi Code of 1972, is  
395 amended as follows:

396           75-76-177. (1) From and after August 1, 1990, there is  
397 hereby imposed and levied on each gaming licensee a license fee  
398 based upon all the gross revenue of the licensee as follows:

399           (a) Four percent (4%) of all the gross revenue of the  
400 licensee which does not exceed Fifty Thousand Dollars (\$50,000.00)  
401 per calendar month;

402           (b) Six percent (6%) of all the gross revenue of the  
403 licensee which exceeds Fifty Thousand Dollars (\$50,000.00) per  
404 calendar month and does not exceed One Hundred Thirty-four  
405 Thousand Dollars (\$134,000.00) per calendar month; and

406           (c) Eight percent (8%) of all the gross revenue of the  
407 licensee which exceeds One Hundred Thirty-four Thousand Dollars  
408 (\$134,000.00) per calendar month.

409           (2) In addition to the license fee imposed by subsection (1)  
410 of this section, there is hereby imposed and levied on each gaming  
411 licensee a license fee equal to one percent (1%) of all the gross  
412 revenue of the licensee.

413           (3) All revenue received from any game or gaming device  
414 which is leased for operation on the premises of the  
415 licensee-owner to a person other than the owner thereof or which  
416 is located in an area or space on such premises which is leased by  
417 the licensee-owner to any such person, must be attributed to the  
418 owner for the purposes of this section and be counted as part of  
419 the gross revenue of the owner. The lessee is liable to the owner  
420 for his proportionate share of such license fees.

421           (4) If the amount of license fees required to be reported  
422 and paid pursuant to this section is later determined to be  
423 greater or less than the amount actually reported and paid by the  
424 licensee, the Chairman of the State Tax Commission shall:

425           (a) Assess and collect the additional license fees  
426 determined to be due, with interest thereon until paid; or

427                   (b) Refund any overpayment, with interest thereon, to  
428 the licensee.

429                   Interest must be computed, until paid, at the rate of one  
430 percent (1%) per month from the first day of the first month  
431 following either the due date of the additional license fees or  
432 the date of overpayment.

433                   (5) Failure to pay the fees provided for in this section  
434 when they are due for continuation of a license shall be deemed a  
435 surrender of the license.

436                   **SECTION 11.** This act shall take effect and be in force from  
437 and after July 1, 2005.