

**First Regular Session
Sixty-seventh General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 09-0622.01 Esther van Mourik

HOUSE BILL 09-1298

HOUSE SPONSORSHIP

McFadyen and Gardner C., Liston, Rice, Solano

SENATE SPONSORSHIP

Mitchell, Heath, Scheffel, Schwartz

House Committees

Finance
Appropriations

Senate Committees

Finance
Appropriations

A BILL FOR AN ACT

101 **CONCERNING ECONOMIC DEVELOPMENT FOR THE TRUCKING INDUSTRY**
102 **IN COLORADO, AND MAKING AN APPROPRIATION IN CONNECTION**
103 **THEREWITH.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Allows a taxpayer to claim a refund of a percentage of all state sales and use taxes paid on the sale, storage, or use of a motor vehicle, truck, truck tractor, trailer, or semitrailer designated as class A personal property. Specifies that the amount of the refund will be calculated by the division of motor vehicles, and establishes the method for calculating the refund.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
*Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

SENATE
Am ended 2nd Reading
April 30, 2009

HOUSE
3rd Reading Unam ended
April 15, 2009

HOUSE
Am ended 2nd Reading
April 14, 2009

For specified income tax years, for purposes of the enterprise zone income tax credit for investments in certain property, establishes that a commercial truck, truck tractor, tractor, or semitrailer with a vehicle weight rating of 16,000 pounds or greater that is model year 2008 or newer, and any parts associated with the vehicle at the time of purchase, shall be deemed to be used solely and exclusively in an enterprise zone and therefore considered qualified property for purposes of the income tax credit if:

- ! The vehicle is licensed and registered within the state; and
- ! The vehicle is predominantly housed and based at the taxpayer's business trucking facility within an enterprise zone for the 12-month period following its purchase.

Specifies that a taxpayer may claim an income tax credit in an amount equal to specified percentages of the total qualified investment in a truck, truck tractor, tractor, or semitrailer. Specifies that the credit shall be phased in over 3 years.

Creates the green truck grant program to be administered by the governor's energy office to provide:

- ! Reimbursements of a specified percentage, not to exceed a specified amount, of the overall cost incurred by a qualified recipient in purchasing or installing specific fuel-efficient technologies and emission-control devices to reduce fuel consumption and emissions of greenhouse gases and other harmful air pollutants from trucks. Specifies a maximum amount of reimbursements to be granted in a fiscal year.
- ! Grants up to a specified amount per qualified recipient for the retirement and scrapping of older model year trucks that meet certain requirements. Specifies a maximum amount of grants to be awarded in a fiscal year.

Creates the green truck grant program fund.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** Part 1 of article 26 of title 39, Colorado Revised
3 Statutes, is amended BY THE ADDITION OF A NEW SECTION to
4 read:

5 **39-26-113.5. Refund of state sales taxes for vehicles used in**
6 **interstate commerce.** (1) (a) FOR THE CALENDAR YEAR COMMENCING
7 ON JANUARY 1, 2011, AND FOR EACH CALENDAR YEAR THEREAFTER, A
8 TAXPAYER MAY CLAIM A REFUND OF A PERCENTAGE OF ALL STATE SALES

1 AND USE TAXES PAID BY THE TAXPAYER PURSUANT TO THIS PART 1 AND
2 PART 2 OF THIS ARTICLE ON THE SALE, STORAGE, OR USE OF A MODEL YEAR
3 2010 OR NEWER TRUCK TRACTOR WITH A GROSS VEHICLE WEIGHT RATING
4 OF TWENTY-SIX THOUSAND POUNDS OR GREATER DESIGNATED AS CLASS
5 A PERSONAL PROPERTY AS SPECIFIED IN SECTION 42-3-106 (2) (a), C.R.S.

6 (b) THE TOTAL REFUND SHALL BE CALCULATED BY THE DIVISION
7 OF MOTOR VEHICLES IN THE DEPARTMENT OF REVENUE IN THE SAME
8 MANNER AS THE DIVISION CALCULATES THE PRORATION OF THE ANNUAL
9 SPECIFIC OWNERSHIP TAX PAYABLE ON CLASS A PERSONAL PROPERTY AS
10 SPECIFIED IN SECTION 42-3-107 (4), C.R.S.

11 (c) THE TOTAL REFUND SHALL BE CLAIMED AS FOLLOWS:

12 (I) FOR THE CALENDAR YEAR IN WHICH THE TRUCK TRACTOR WAS
13 PURCHASED, STORED, OR USED, TEN PERCENT OF THE TOTAL AMOUNT OF
14 THE REFUND;

15 (II) FOR THE FIRST CALENDAR YEAR AFTER THE CALENDAR YEAR
16 IN WHICH THE TRUCK TRACTOR WAS PURCHASED, STORED, OR USED,
17 FIFTEEN PERCENT OF THE TOTAL AMOUNT OF THE REFUND;

18 (III) FOR THE SECOND CALENDAR YEAR AFTER THE CALENDAR
19 YEAR IN WHICH THE TRUCK TRACTOR WAS PURCHASED, STORED, OR USED,
20 TWENTY-FIVE PERCENT OF THE TOTAL AMOUNT OF THE REFUND;

21 (IV) FOR THE THIRD CALENDAR YEAR AFTER THE CALENDAR YEAR
22 IN WHICH THE TRUCK TRACTOR WAS PURCHASED, STORED, OR USED,
23 TWENTY-FIVE PERCENT OF THE TOTAL AMOUNT OF THE REFUND; AND

24 (V) FOR THE FOURTH CALENDAR YEAR AFTER THE CALENDAR YEAR
25 IN WHICH THE TRUCK TRACTOR WAS PURCHASED, STORED, OR USED,
26 TWENTY-FIVE PERCENT OF THE TOTAL AMOUNT OF THE REFUND.

27 (2) TO CLAIM A REFUND ALLOWED BY SUBSECTION (1) OF THIS

1 SECTION, A TAXPAYER SHALL SUBMIT A REFUND APPLICATION TO THE
2 DEPARTMENT OF REVENUE ON A FORM PROVIDED BY THE DEPARTMENT.
3 THE APPLICATION SHALL BE ACCOMPANIED BY PROOF OF PAYMENT OF
4 STATE SALES AND USE TAXES PAID BY THE TAXPAYER. THE APPLICATION
5 SHALL ALSO INCLUDE ANY ADDITIONAL INFORMATION THAT THE
6 DEPARTMENT OF REVENUE MAY REQUIRE BY RULE.

7 **SECTION 2.** 39-30-104 (1), Colorado Revised Statutes, is
8 amended to read:

9 **39-30-104. Credit against tax - investment in certain property**
10 **- repeal.** (1) (a) In lieu of any credit allowable under section
11 39-22-507.5, there shall be allowed to any person as a credit against the
12 tax imposed by article 22 of this title, for income tax years commencing
13 on or after January 1, 1986, an amount equal to the total of three percent
14 of the total qualified investment, as determined under section 46 (c) (2)
15 of the federal "Internal Revenue Code of 1986", as amended, in such
16 taxable year in qualified property as defined in section 48 of the internal
17 revenue code to the extent that such investment is in property ~~which~~ THAT
18 is used solely and exclusively in an enterprise zone for at least one year.
19 The references in this subsection (1) to sections 46 (c) (2) and 48 of the
20 internal revenue code mean sections 46 (c) (2) and 48 of the internal
21 revenue code as they existed immediately prior to the enactment of the
22 federal "Revenue Reconciliation Act of 1990".

23 (b) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
24 JANUARY 1, 2011, BUT BEFORE JANUARY 1, 2016, A COMMERCIAL TRUCK,
25 TRUCK TRACTOR, TRACTOR, OR SEMITRAILER WITH A GROSS VEHICLE
26 WEIGHT RATING OF SIXTEEN THOUSAND POUNDS OR GREATER THAT IS
27 MODEL YEAR 2010 OR NEWER, AS WELL AS ANY PARTS ASSOCIATED WITH

1 THE VEHICLE AT THE TIME OF PURCHASE, SHALL BE DEEMED TO BE USED
2 SOLELY AND EXCLUSIVELY IN AN ENTERPRISE ZONE IF IT IS LICENSED AND
3 REGISTERED WITHIN THE STATE AND PREDOMINANTLY HOUSED AND BASED
4 AT THE TAXPAYER'S BUSINESS TRUCKING FACILITY WITHIN AN ENTERPRISE
5 ZONE FOR THE TWELVE-MONTH PERIOD FOLLOWING ITS PURCHASE.

6 (II) THE INCOME TAX CREDIT FOR A QUALIFIED INVESTMENT IN A
7 COMMERCIAL TRUCK, TRUCK TRACTOR, TRACTOR, OR SEMITRAILER WITH
8 A GROSS VEHICLE WEIGHT RATING OF SIXTEEN THOUSAND POUNDS OR
9 GREATER THAT IS MODEL YEAR 2010 OR NEWER, AS WELL AS ANY PARTS
10 ASSOCIATED WITH THE VEHICLE AT THE TIME OF PURCHASE, SHALL BE
11 ALLOWED AS FOLLOWS:

12 (A) FOR THE INCOME TAX YEAR COMMENCING ON JANUARY 1,
13 2011, AN AMOUNT EQUAL TO ONE-HALF OF ONE PERCENT OF THE TOTAL
14 QUALIFIED INVESTMENT;

15 (B) FOR THE INCOME TAX YEAR COMMENCING ON JANUARY 1,
16 2012, AN AMOUNT EQUAL TO ONE PERCENT OF THE TOTAL QUALIFIED
17 INVESTMENT;

18 (C) FOR THE INCOME TAX YEAR COMMENCING ON JANUARY 1,
19 2013, AN AMOUNT EQUAL TO ONE AND ONE-HALF PERCENT OF THE TOTAL
20 QUALIFIED INVESTMENT;

21 (D) FOR THE INCOME TAX YEAR COMMENCING ON JANUARY 1,
22 2014, AN AMOUNT EQUAL TO TWO PERCENT OF THE TOTAL QUALIFIED
23 INVESTMENT; AND

24 (E) FOR THE INCOME TAX YEAR COMMENCING ON JANUARY 1,
25 2015, AN AMOUNT EQUAL TO THREE PERCENT OF THE TOTAL QUALIFIED
26 INVESTMENT.

27 (III) FOR PURPOSES OF THIS PARAGRAPH (b), "FACILITY" MEANS

1 ANY FACTORY, MILL, PLANT, REFINERY, WAREHOUSE, FEEDLOT, BUILDING,
2 OR COMPLEX OF BUILDINGS LOCATED WITHIN THE STATE, INCLUDING THE
3 LAND ON WHICH SUCH FACILITY IS LOCATED AND ALL MACHINERY,
4 EQUIPMENT, AND OTHER REAL AND TANGIBLE PERSONAL PROPERTY
5 LOCATED AT OR WITHIN SUCH FACILITY AND USED IN CONNECTION WITH
6 THE OPERATION OF SUCH FACILITY, WHICH FACILITY THE TAXPAYER OWNS,
7 RENTS, OR LEASES IN THE BUSINESS'S NAME AT WHICH CONTINUOUS AND
8 ONGOING OPERATIONAL ACTIVITIES OF THE BUSINESS ARE MAINTAINED
9 AND AT WHICH AT LEAST ONE FULL-TIME EMPLOYEE OF THE BUSINESS IS
10 EMPLOYED.

11 (IV) THIS PARAGRAPH (b) IS REPEALED, EFFECTIVE JANUARY 1,
12 2017.

13 **SECTION 3.** Article 1 of title 42, Colorado Revised Statutes, is
14 amended BY THE ADDITION OF A NEW PART to read:

15 **PART 3**

16 **GREEN TRUCK GRANT PROGRAM**

17 **42-1-301. Short title.** THIS PART 3 SHALL BE KNOWN AND MAY BE
18 CITED AS THE "GREEN TRUCK GRANT PROGRAM ACT".

19 **42-1-302. Legislative declaration.** (1) THE GENERAL ASSEMBLY
20 HEREBY FINDS AND DECLARES THAT:

21 (a) IT IS COMMON FOR TRUCK DRIVERS TO RUN THEIR ENGINES TO
22 STAY WARM OR COOL IN THEIR VEHICLES WHILE RESTING AFTER LONG
23 HAULS. THE GENERAL ASSEMBLY FINDS THAT DRIVER COMFORT IS
24 ESSENTIAL TO THE JOB.

25 (b) LONG-DURATION IDLING IS COSTLY TO THE DRIVER, THE FLEET
26 OWNER, AND THE ENVIRONMENT. SOME SURVEYS SAY THAT TRUCKS IDLE
27 ANYWHERE FROM SIX TO EIGHT HOURS A DAY FOR AS MANY AS THREE

1 HUNDRED DAYS EACH YEAR. DEPENDING ON FUEL PRICES, THIS CAN COST
2 SIX THOUSAND DOLLARS OR MORE PER YEAR IN FUEL COSTS PER TRUCK.

3 (c) LONG-DURATION IDLING OF TRUCK ENGINES ANNUALLY
4 CONSUMES OVER ONE BILLION GALLONS OF DIESEL FUEL AND ANNUALLY
5 EMITS ELEVEN MILLION TONS OF CARBON DIOXIDE, TWO HUNDRED
6 THOUSAND TONS OF OXIDES OF NITROGEN, AND FIVE THOUSAND TONS OF
7 PARTICULATE MATTER INTO THE AIR. IDLING CAN INCREASE ENGINE
8 MAINTENANCE COSTS, SHORTEN ENGINE LIFE, ADVERSELY AFFECT DRIVER
9 WELL-BEING, AND CREATE ELEVATED NOISE LEVELS.

10 (d) ALTERNATIVES TO LONG-DURATION IDLING EXIST AND A
11 GRANT PROGRAM TO HELP TRUCK OWNERS INSTALL SUCH ALTERNATIVES
12 ON THEIR TRUCKS IS IN THE INTEREST OF THE STATE'S ENVIRONMENT; AND

13 (e) BETTER FUEL ECONOMY AND A CLEANER RIDE WILL GIVE ALL
14 CARRIERS A SIGNIFICANT RETURN ON THEIR INVESTMENT.

15 (2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT:

16 (a) TRUCKS THAT ARE TWENTY YEARS OLD OR OLDER EMIT SOME
17 OF THE HIGHEST LEVELS OF POLLUTANTS INTO THE AIR AND CONSUME
18 MORE DIESEL FUEL; AND

19 (b) A GRANT PROGRAM TO ENCOURAGE THE RETIREMENT AND
20 SCRAPPING OF OLDER TRUCKS IS IN THE INTEREST OF THE STATE'S
21 ENVIRONMENT.

22 **42-1-303. Definitions.** AS USED IN THIS PART 3, UNLESS THE
23 CONTEXT OTHERWISE REQUIRES:

24 (1) "GOVERNOR'S ENERGY OFFICE" OR "OFFICE" MEANS THE
25 GOVERNOR'S ENERGY OFFICE CREATED IN SECTION 24-38.5-101, C.R.S.

26 (2) "GREEN TRUCK GRANT PROGRAM" OR "GRANT PROGRAM"
27 MEANS THE GREEN TRUCK GRANT PROGRAM CREATED IN SECTION

1 42-1-304 (1).

2 (3) "QUALIFIED RECIPIENT" MEANS AN OWNER OF A COMMERCIAL
3 TRUCK REGISTERED IN THE STATE FOR PURPOSES OF INTERSTATE OR
4 INTRASTATE COMMERCE.

5 (4) "TRUCK" MEANS A TRUCK, TRUCK TRACTOR, TRAILER, OR
6 SEMITRAILER REGISTERED IN THE STATE FOR PURPOSES OF INTERSTATE OR
7 INTRASTATE COMMERCE.

8 **42-1-304. Green truck grant program - created.** (1) THERE IS
9 HEREBY CREATED IN THE GOVERNOR'S ENERGY OFFICE THE GREEN TRUCK
10 GRANT PROGRAM TO PROVIDE GRANTS TO QUALIFIED RECIPIENTS FOR
11 REDUCTIONS IN TRUCK EMISSIONS AND ENERGY USAGE BY:

12 (a) (I) REIMBURSEMENTS OF TWENTY-FIVE PERCENT, NOT TO
13 EXCEED FIFTY THOUSAND DOLLARS TO A QUALIFIED RECIPIENT, OF THE
14 OVERALL COST INCURRED BY A QUALIFIED RECIPIENT IN PURCHASING OR
15 INSTALLING FUEL-EFFICIENT TECHNOLOGIES AND EMISSION-CONTROL
16 DEVICES APPROVED BY THE UNITED STATES ENVIRONMENTAL PROTECTION
17 AGENCY'S SMARTWAY TRANSPORT PARTNERSHIP PROGRAM, OR ANY
18 SUCCESSOR PROGRAM, TO REDUCE FUEL CONSUMPTION AND EMISSIONS OF
19 GREENHOUSE GASES AND OTHER HARMFUL AIR POLLUTANTS FROM
20 TRUCKS.

21 (II) THE TOTAL OF ALL REIMBURSEMENTS ISSUED BY THE OFFICE
22 TO QUALIFIED RECIPIENTS PURSUANT TO SUBPARAGRAPH (I) OF THIS
23 PARAGRAPH (a) SHALL NOT EXCEED FIVE HUNDRED THOUSAND DOLLARS
24 IN A FISCAL YEAR.

25 (b) (I) PROVIDING GRANTS OF UP TO FIVE THOUSAND DOLLARS PER
26 QUALIFIED RECIPIENT FOR THE RETIREMENT AND SCRAPPING OF A 1989 OR
27 OLDER MODEL YEAR TRUCK THAT IS:

1 (A) DOCUMENTED TO HAVE BEEN IN USE FOR AT LEAST TEN
2 THOUSAND MILES DURING THE CALENDAR YEAR PRECEDING THE
3 QUALIFIED RECIPIENT'S APPLICATION FOR THE GRANT; AND

4 (B) DONATED TO AN ESTABLISHED AUTO PARTS RECYCLER, AS
5 DEFINED IN SECTION 42-4-2201 (1), OR A SCRAP METAL RECYCLER, THAT
6 OPERATES PURSUANT TO ALL LAWS, RULES, AND REGULATIONS OF THE
7 STATE AND THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
8 REGARDING RECYCLING.

9 (II) THE TOTAL OF ALL GRANTS ISSUED BY THE OFFICE TO
10 QUALIFIED RECIPIENTS PURSUANT TO SUBPARAGRAPH (I) OF THIS
11 PARAGRAPH (b) SHALL NOT EXCEED TWO HUNDRED FIFTY THOUSAND
12 DOLLARS IN A FISCAL YEAR.

13 (2) (a) THE OFFICE SHALL ADMINISTER THE GRANT PROGRAM AND
14 SHALL AWARD REIMBURSEMENTS AND GRANTS AS PROVIDED IN THIS PART
15 3. REIMBURSEMENTS AND GRANTS SHALL BE PAID OUT OF THE GREEN
16 TRUCK GRANT PROGRAM FUND CREATED IN SECTION 42-1-305.

17 (b) THE OFFICE SHALL ADOPT POLICIES FOR THE IMPLEMENTATION
18 OF THE GREEN TRUCK GRANT PROGRAM. AT A MINIMUM, THE POLICIES
19 SHALL SPECIFY THE PROCEDURES FOR APPLYING FOR A REIMBURSEMENT
20 OR GRANT, THE FORM OF THE REIMBURSEMENT OR GRANT APPLICATION,
21 AND THE INFORMATION TO BE PROVIDED BY THE APPLICANT.

22 (c) THE OFFICE SHALL REVIEW EACH REIMBURSEMENT OR GRANT
23 APPLICATION RECEIVED FROM A QUALIFIED RECIPIENT AND SHALL MAKE
24 A DETERMINATION AS TO WHETHER THE REIMBURSEMENT OR GRANT
25 SHOULD BE AWARDED AND, SUBJECT TO THE LIMITATIONS IN PARAGRAPHS
26 (a) AND (b) OF SUBSECTION (1) OF THIS SECTION, THE AMOUNT OF THE
27 REIMBURSEMENT OR GRANT. IF THE OFFICE DETERMINES AN APPLICATION

1 IS MISSING ANY INFORMATION REQUIRED TO BE INCLUDED WITH THE
2 APPLICATION, THE OFFICE MAY CONTACT THE APPLICANT TO OBTAIN THE
3 MISSING INFORMATION.

4 (3) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PROHIBIT
5 OR RESTRICT THE ABILITY OF AN AUTO PARTS RECYCLER, AS DEFINED IN
6 SECTION 42-4-2201 (1), FROM RECYCLING ANY PART OF A SCRAPPED
7 VEHICLE FOR USE AS A REPLACEMENT PART.

8 **42-1-305. Green truck grant program fund - created.**

9 (1) THERE IS HEREBY CREATED IN THE STATE TREASURY THE GREEN
10 TRUCK GRANT PROGRAM FUND, REFERRED TO IN THIS SECTION AS THE
11 "FUND". THE FUND SHALL BE ADMINISTERED BY THE OFFICE AND SHALL
12 CONSIST OF:

13 (a) ANY GIFTS, GRANTS, OR DONATIONS FROM PRIVATE OR PUBLIC
14 SOURCES THAT THE OFFICE IS HEREBY AUTHORIZED TO SEEK AND ACCEPT;
15 AND

16 (b) ANY MONEYS APPROPRIATED TO THE FUND BY THE GENERAL
17 ASSEMBLY.

18 (2) ALL MONEYS IN THE FUND SHALL BE CONTINUOUSLY
19 APPROPRIATED BY THE GENERAL ASSEMBLY TO THE OFFICE TO BE USED
20 FOR THE PURPOSES SET FORTH IN THIS PART 3. ALL MONEYS NOT
21 EXPENDED OR ENCUMBERED, AND ALL INTEREST EARNED ON THE
22 INVESTMENT OR DEPOSIT OF MONEYS IN THE FUND, SHALL REMAIN IN THE
23 FUND AND SHALL NOT REVERT TO THE GENERAL FUND OR ANY OTHER FUND
24 AT THE END OF ANY FISCAL YEAR.

25 **SECTION 4.** 42-4-2201, Colorado Revised Statutes, is amended
26 to read:

27 **42-4-2201. Definitions.** As used in this part 22, unless the

1 context otherwise requires:

2 (1) "AUTO PARTS RECYCLER" MEANS ANY PERSON THAT
3 PURCHASES MOTOR VEHICLES FOR THE PURPOSE OF DISMANTLING AND
4 SELLING THE COMPONENTS THEREOF AND THAT COMPLIES WITH ALL
5 FEDERAL, STATE, AND LOCAL LAWS AND REGULATIONS.

6 ~~(1)~~ (2) "Licensed motor vehicle dealer" means a motor vehicle
7 dealer that is licensed pursuant to part 1 of article 6 of title 12, C.R.S.

8 ~~(2)~~ (3) "Operator" means a person or a firm licensed by the public
9 utilities commission as a towing carrier.

10 ~~(3)~~ (4) "Recycling" means:

11 (a) Crushing or shredding a motor vehicle to produce scrap metal
12 that may be used to produce new products; or

13 (b) Dismantling a motor vehicle to remove reusable parts prior to
14 recycling the remainder of the vehicle.

15 ~~(4)~~ (5) "System" means the Colorado motor vehicle verification
16 system created in section 42-4-2203.

17 **SECTION 5.** 24-38.5-102 (1), Colorado Revised Statutes, is
18 amended BY THE ADDITION OF A NEW PARAGRAPH to read:

19 **24-38.5-102. Governor's energy office - duties and powers.**

20 (1) The governor's energy office shall:

21 (q) ADMINISTER THE GREEN TRUCK GRANT PROGRAM PURSUANT
22 TO PART 3 OF ARTICLE 1 OF TITLE 42, C.R.S.

23

24 **SECTION 6. No appropriation.** The general assembly has
25 determined that sections 3, 4, and 5 of this act can be implemented within
26 existing appropriations, and therefore no separate appropriation of state
27 moneys is necessary to carry out the purposes of sections 3, 4, and 5 of

1 this act.

2 **SECTION 7. Effective date.** This act shall take effect upon
3 passage; except that sections 1 and 2 of this act shall not take effect
4 unless a sustainable source of revenue has been identified for the
5 implementation of sections 1 and 2 of this act and the revisor of statutes
6 has received written notice from the executive director of the department
7 of revenue to that effect.

8 **SECTION 8. Safety clause.** The general assembly hereby finds,
9 determines, and declares that this act is necessary for the immediate
10 preservation of the public peace, health, and safety.