

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

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 11-0829.01 Ed DeCecco

SENATE BILL 11-184

SENATE SPONSORSHIP

Steadman, Bacon, Boyd, Carroll, Giron, Guzman, Hodge, Hudak, Johnston, Morse, Nicholson, Shaffer B., Tochtrop

HOUSE SPONSORSHIP

Ferrandino, Duran, Fields, Hullinghorst, Kagan, Kefalas, Labuda, McCann, Pabon, Pace

Senate Committees

Finance
Appropriations

House Committees

A BILL FOR AN ACT

101 **CONCERNING TAX REPORTING, AND MAKING AN APPROPRIATION**
102 **THEREFOR.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

The bill establishes a tax amnesty program that is similar to the tax amnesty program conducted in June 2003. The tax amnesty program will be conducted during August and September 2011 and apply to taxes for which a return was required to be filed before December 31, 2010. Eligible taxpayers who owe specified taxes are able to report the taxes

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.*

owed and pay such amount plus 1/2 of the interest owed thereon or enter into an agreement with the department of revenue (department) to pay the taxes and all interest owed. A taxpayer who pays the full amount owed pursuant to the tax amnesty program would not be subject to any fines or civil or criminal penalties. Moneys received prior to January 1, 2012, pursuant to the tax amnesty program related to the income tax and the sales and use tax that would otherwise be deposited in the general fund shall instead be deposited in the tax amnesty cash fund.

The bill requires the department to prepare an annual tax expenditure report (report). The report includes information for every state tax and federal income tax regarding each tax expenditure, which is a tax provision that provides a gross or taxable income definition, deduction, exemption, credit, or rate for certain persons, types of income, transactions, or property that results in reduced tax revenue for the state. Among the information that will be included in the report is the decrease in revenue that results from the tax expenditure and the effect of the tax expenditure on the distribution of the tax burden by various income and business classes.

The department is required to:

- ! Provide copies of the report to each member of the general assembly;
- ! Present the report to the finance committees of the house of representatives and the senate;
- ! Make the report available for public inspection; and
- ! Publish the report on the department web site.

On and after January 1, 2012, any bill that creates a new tax expenditure or extends an expiring tax expenditure shall include a legislative declaration stating the intended purpose of the tax expenditure.

The moneys in the tax amnesty cash fund are to be used to pay for the department's costs in administering the tax amnesty program and for the department's costs in preparing the first tax expenditure report. Any leftover moneys will be transferred primarily to the state education fund.

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

2 **SECTION 1.** 39-21-201 (1), (2), (3) (a), (3) (b), (3) (d), (4), and
3 (8), Colorado Revised Statutes, are amended, and the said 39-21-201 is
4 further amended BY THE ADDITION OF A NEW SUBSECTION, to
5 read:

6 **39-21-201. Program established.** (1) Notwithstanding any other
7 provision of this title, title 29, title 32, or title 42, C.R.S., the executive

1 director shall conduct a tax amnesty program for any taxpayer liable for
2 the payment of any of the taxes specified in subsection (2) of this section
3 for which a return was required to be filed before ~~December 31, 2002~~
4 DECEMBER 31, 2010, including returns for which the department has
5 granted an extension beyond said date. The taxpayer amnesty program
6 shall be conducted ~~during June 2003~~ FROM OCTOBER 1, 2011, THROUGH
7 NOVEMBER 15, 2011 and shall not extend to any other period.

8 (2) A taxpayer eligible to participate in the tax amnesty program
9 shall include any taxpayer liable for payment of income taxes imposed
10 pursuant to article 22 of this title, ~~estate taxes imposed pursuant to article~~
11 ~~23.5 of this title, inheritance taxes imposed pursuant to article 24 of this~~
12 ~~title, gift taxes imposed pursuant to article 25 of this title,~~ sales and use
13 taxes imposed pursuant to article 26 of this title, gasoline and special fuel
14 taxes imposed pursuant to PART 1 OF article 27 of this title, cigarette taxes
15 imposed pursuant to article 28 of this title, taxes on tobacco products
16 imposed pursuant to article 28.5 of this title, severance taxes imposed
17 pursuant to article 29 of this title, ~~waste tire fees collected by the~~
18 ~~department pursuant to section 25-17-202, C.R.S.,~~ county or municipal
19 sales taxes collected by the executive director pursuant to article 2 of title
20 29, C.R.S., local marketing and promotion taxes collected by the
21 department pursuant to section 29-25-112, C.R.S., county lodging taxes
22 collected by the department pursuant to section 30-11-107.5, C.R.S.,
23 county rental taxes collected by the department pursuant to section
24 30-11-107.7, C.R.S., local improvement district sales taxes collected by
25 the department pursuant to section 30-20-604.5, C.R.S., regional
26 transportation district sales and use taxes imposed pursuant to article 9 of
27 title 32, C.R.S., Denver metropolitan scientific and cultural facilities

1 district sales and use taxes imposed pursuant to article 13 of title 32,
2 C.R.S., ~~Denver metropolitan major league baseball stadium district sales~~
3 ~~and use taxes imposed pursuant to article 14 of title 32, C.R.S.,~~
4 metropolitan football stadium district sales and use taxes imposed
5 pursuant to article 15 of title 32, C.R.S., and regional transportation
6 authority sales and use taxes collected by the department pursuant to
7 section 43-4-605 (1) (j), C.R.S.

8 (3) (a) Subject to the provisions of subsection (4) of this section,
9 the tax amnesty program shall permit any taxpayer liable for payment of
10 any taxes specified in subsection (2) of this section to ~~pay~~ REPORT the full
11 amount of the taxes for which the taxpayer is liable AND TO PAY THE FULL
12 AMOUNT OF SUCH TAXES, including one-half of any interest due, as
13 computed without the reduction pursuant to section 39-21-109 (1.5), on
14 or before ~~June 30, 2003~~ NOVEMBER 15, 2011, without the imposition of
15 any fine or other civil or criminal penalty otherwise provided by law.

16 (b) Subject to the provisions of subsection (4) of this section, the
17 tax amnesty program shall permit any taxpayer liable for payment of any
18 taxes specified in subsection (2) of this section to REPORT THE AMOUNT
19 OF THE TAXES FOR WHICH THE TAXPAYER IS LIABLE AND TO sign an
20 agreement to pay that shall be printed on the tax amnesty application form
21 and deliver the application and signed agreement to pay to the department
22 on or before ~~June 30, 2003~~ NOVEMBER 15, 2011, without the imposition
23 of any fine or other civil or criminal penalty otherwise provided by law.
24 If the taxpayer fails to pay the full amount of taxes owed and all interest
25 for which the taxpayer is liable pursuant to the terms of the tax amnesty
26 agreement to pay, the waiver provision of this paragraph (b) is void.

27 (d) If a taxpayer fails to pay the full amount of the tax liability by

1 ~~June 30, 2003~~ NOVEMBER 15, 2011, or fails to sign and file the agreement
2 to pay on the tax amnesty application by ~~June 30, 2003~~ NOVEMBER 15,
3 2011, and remain in compliance with the agreement to pay, or commits
4 willful fraud in filing pursuant to the terms of the tax amnesty program,
5 the taxpayer shall be subject to civil or criminal penalty, or both.

6 (4) (a) A taxpayer liable for the payment of any taxes specified in
7 subsection (2) of this section shall not be permitted to satisfy such
8 liability through the tax amnesty program if a notice of deficiency for the
9 liability has been mailed to the taxpayer before ~~June 1, 2003~~ OCTOBER 1,
10 2011.

11 (b) A taxpayer who is under investigation or being prosecuted for
12 criminal or fraudulent activity as of ~~June 1, 2003~~ OCTOBER 1, 2011, for
13 crimes related to any taxes collected by the department is not eligible to
14 participate in the tax amnesty program, regardless of whether the taxes
15 owed for which the taxpayer seeks amnesty are the taxes on which the
16 investigation or prosecution is based.

17 (6.5) THE DEPARTMENT MAY CONTRACT WITH ONE OR MORE
18 INDEPENDENT CONTRACTORS TO ADMINISTER ANY PART OF THE TAX
19 AMNESTY PROGRAM ON BEHALF OF THE DEPARTMENT.

20 (8) The requirements of the Colorado procurement code, article
21 ~~101~~ ARTICLES 101 TO 112 of title 24, C.R.S., shall not apply to services
22 and products procured by the department for conducting an advertising
23 and publicity campaign pursuant to subsection (7) of PURSUANT TO this
24 section. The department shall award contracts for services and products
25 in good faith and in a manner that encourages, to the extent practicable,
26 competitive proposals. Offerors and potential offerors shall not have a
27 right to protest, recover bid preparation costs, or pursue any other remedy

1 provided by Colorado law for services and products procured by the
2 department for purposes of this article.

3 **SECTION 2.** Part 2 of article 21 of title 39, Colorado Revised
4 Statutes, is amended BY THE ADDITION OF A NEW SECTION to
5 read:

6 **39-21-202. Tax amnesty cash fund - creation - uses - repeal.**

7 (1) THERE IS HEREBY CREATED IN THE STATE TREASURY THE TAX
8 AMNESTY CASH FUND, REFERRED TO IN THIS SECTION AS THE "FUND".
9 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, ANY
10 PAYMENT RECEIVED BY THE DEPARTMENT PRIOR TO JANUARY 1, 2012, FOR
11 INCOME TAX OR SALES AND USE TAX FROM A TAXPAYER THAT IS MADE IN
12 ACCORDANCE WITH SECTION 39-21-201 THAT WOULD OTHERWISE BE
13 REQUIRED TO BE DEPOSITED IN THE GENERAL FUND SHALL INSTEAD BE
14 DEPOSITED IN THE FUND.

15 (2) (a) THE MONEYS IN THE FUND SHALL BE SUBJECT TO
16 APPROPRIATION BY THE GENERAL ASSEMBLY TO THE DEPARTMENT FOR =
17 _____ THE DIRECT AND INDIRECT COSTS ASSOCIATED
18 WITH THE ADMINISTRATION OF THIS PART 2 _____ FOR THE 2011-
19 12 FISCAL YEAR AND FOR THE ADMINISTRATION OF PART 3 OF THIS ARTICLE
20 FOR THE 2011-12 AND 2012-13 FISCAL YEARS. ANY MONEYS IN THE FUND
21 NOT EXPENDED FOR SUCH PURPOSES MAY BE INVESTED BY THE STATE
22 TREASURER AS PROVIDED BY LAW. ALL INTEREST AND INCOME DERIVED
23 FROM THE INVESTMENT AND DEPOSIT OF MONEYS IN THE FUND SHALL BE
24 CREDITED TO THE FUND.

25 (b) THE STATE TREASURER SHALL TRANSFER THE BALANCE OF THE
26 FUND AS OF DECEMBER 31, 2011, MINUS THE AMOUNT APPROPRIATED TO
27 THE DEPARTMENT FOR THE ADMINISTRATION OF THIS PART 2 FOR THE

1 2011-12 FISCAL YEAR AND MINUS TWO HUNDRED THOUSAND DOLLARS FOR
2 THE ADMINISTRATION OF PART 3 OF THIS ARTICLE FOR THE 2011-12 AND
3 2012-13 FISCAL YEARS,

4 AS FOLLOWS:

5 (I) AN AMOUNT EQUAL TO THE MONEYS EXPENDED FROM THE
6 GENERAL FUND BY THE DEPARTMENT FOR THE ADMINISTRATION OF
7 SECTION 39-21-201 SHALL BE TRANSFERRED TO THE GENERAL FUND.

8 (II) ANY MONEYS REMAINING AFTER THE TRANSFER SET FORTH IN
9 SUBPARAGRAPH (I) OF THIS PARAGRAPH (b) SHALL BE TRANSFERRED TO
10 THE STATE EDUCATION FUND CREATED IN SECTION 17 (4) OF ARTICLE IX
11 OF THE STATE CONSTITUTION.

12 (c) THE STATE TREASURER SHALL TRANSFER THE UNEXPENDED
13 AND UNENCUMBERED MONEYS IN THE FUND AS OF JUNE 30, 2013, TO THE
14 GENERAL FUND.

15 (3) THIS SECTION IS REPEALED, EFFECTIVE JANUARY 1, 2014.

16 **SECTION 3.** Article 21 of title 39, Colorado Revised Statutes, is
17 amended BY THE ADDITION OF A NEW PART to read:

18 PART 3

19 TAX EXPENDITURE REPORT

20 **39-21-301. Legislative declaration.** (1) THE GENERAL
21 ASSEMBLY HEREBY FINDS AND DECLARES THAT:

22 (a) THE GENERAL ASSEMBLY USES BOTH DIRECT EXPENDITURE OF
23 GOVERNMENT FUNDS AND SPECIAL OR SELECTIVE TAX RELIEF, WHICH IS
24 KNOWN AS A TAX EXPENDITURE, TO FURTHER VARIOUS PUBLIC POLICY
25 GOALS;

26 (b) A TAX EXPENDITURE DIFFERS FROM A DIRECT SPENDING
27 PROGRAM BECAUSE A DIRECT SPENDING PROGRAM CONTINUES ONLY IF

1 FUNDS ARE APPROPRIATED FOR EACH BUDGET PERIOD, WHILE THE
2 CONTINUATION OF A TAX EXPENDITURE GENERALLY DOES NOT REQUIRE
3 ANY LEGISLATIVE ACTION;

4 (c) IN ADDITION, A DIRECT SPENDING PROGRAM IS GENERALLY
5 DETAILED ON THE EXPENDITURE SIDE OF THE BUDGET, BUT A TAX
6 EXPENDITURE IS SIMPLY INCLUDED ON THE REVENUE SIDE OF THE BUDGET
7 WITHOUT ITEMIZATION;

8 (d) A TAX EXPENDITURE SHOULD RECEIVE A PERIODIC AND
9 COMPREHENSIVE REVIEW AS TO ITS TOTAL COST AND EFFECTIVENESS IN
10 ACHIEVING ITS OBJECTIVES; AND

11 (e) IT IS IMPORTANT THAT STATE GOVERNMENT BE ACCOUNTABLE
12 AND TRANSPARENT IN SUCH A WAY THAT THE GENERAL PUBLIC CAN
13 UNDERSTAND THE VALUE OF TAX EXPENDITURES GIVEN BY THE STATE.

14 (2) IN ENACTING THIS PART 3, IT IS THE INTENT OF THE GENERAL
15 ASSEMBLY TO CREATE A MEANS FOR PROVIDING THE GENERAL ASSEMBLY
16 AND THE PUBLIC WITH THIS VITAL TAX-RELATED INFORMATION IN AN
17 ANNUAL TAX EXPENDITURE REPORT.

18 **39-21-302. Definitions.** AS USED IN THIS PART 3, UNLESS THE
19 CONTEXT OTHERWISE REQUIRES:

20 (1) "TAX EXPENDITURE" MEANS A TAX PROVISION THAT PROVIDES
21 A GROSS OR TAXABLE INCOME DEFINITION, DEDUCTION, EXEMPTION,
22 CREDIT, OR RATE FOR CERTAIN PERSONS, TYPES OF INCOME,
23 TRANSACTIONS, OR PROPERTY THAT RESULTS IN REDUCED TAX REVENUE.

24 (2) "TAX EXPENDITURE REPORT" OR "REPORT" MEANS THE ANNUAL
25 REPORT THAT THE DEPARTMENT IS REQUIRED TO PREPARE PURSUANT TO
26 SECTION 39-21-303 (1).

27 (3) "TAX OF INTEREST" MEANS THE FEDERAL INCOME TAX AND

1 ANY TAX LEVIED AND COLLECTED BY THE STATE.

2 **39-21-303. Tax expenditure report.** (1) ON OR BEFORE JULY 1,
3 2012, AND EACH JULY 1 THEREAFTER, THE DEPARTMENT SHALL PREPARE
4 A TAX EXPENDITURE REPORT FOR THE STATE THAT INCLUDES THE
5 INFORMATION SET FORTH IN SUBSECTION (2) OF THIS SECTION.

6 (2) (a) TO THE EXTENT DATA OR INFORMATION IS AVAILABLE, A
7 TAX EXPENDITURE REPORT MUST INCLUDE THE FOLLOWING INFORMATION
8 FOR EACH TAX EXPENDITURE FOR EACH TAX OF INTEREST:

9 (I) A CITATION OF THE STATUTORY OR OTHER LEGAL AUTHORITY
10 FOR THE TAX EXPENDITURE;

11 (II) THE YEAR THAT THE TAX EXPENDITURE WAS ENACTED;

12 (III) A DESCRIPTION OF THE TAX EXPENDITURE;

13 (IV) AN ESTIMATE OF THE DECREASE IN STATE REVENUE THAT
14 RESULTS FROM THE TAX EXPENDITURE FOR THE CURRENT TAX YEAR AND
15 FOR THE NEXT THREE TAX YEARS;

16 (V) FOR A TAX EXPENDITURE THAT IS SUBJECT TO THE
17 REQUIREMENT SET FORTH IN SECTION 39-21-304, A STATEMENT OF THE
18 INTENDED PURPOSE OF THE TAX EXPENDITURE;

19 (VI) THE EFFECT OF THE TAX EXPENDITURE ON THE DISTRIBUTION
20 OF THE TAX BURDEN BY INCOME CLASS AND INDUSTRY OR BUSINESS CLASS,
21 AS APPROPRIATE; AND

22 (VII) THE EFFECT OF THE TAX EXPENDITURE ON TOTAL INCOME BY
23 CLASS.

24 (b) THE INCOME CLASSES TO BE INCLUDED IN THE REPORT
25 PURSUANT TO SUBPARAGRAPHS (VI) AND (VII) OF PARAGRAPH (a) OF THIS
26 SUBSECTION (2) SHALL:

27 (I) AT A MINIMUM, USE QUINTILES OF THE INCOME DISTRIBUTION,

1 WITH THE HIGHEST QUINTILE OR OTHER PROPORTIONAL CATEGORY
2 SUBDIVIDED INTO THE TOP ONE PERCENT OF INCOME, THE NEXT FOUR
3 PERCENT OF INCOME, AND THE REMAINDER OF THE INCOME WITHIN THE
4 QUINTILE OR CATEGORY; AND

5 (II) SEPARATELY CONSIDER CORPORATE AND INDIVIDUAL INCOME
6 TAXPAYERS.

7 (c) THE REPORT SHALL ALSO INCLUDE AN ESTIMATE OF THE TOTAL
8 DECREASE IN STATE REVENUE THAT RESULTS FROM ALL TAX
9 EXPENDITURES FOR EACH SEPARATE TAX OF INTEREST FOR THE CURRENT
10 TAX YEAR AND FOR THE NEXT THREE TAX YEARS.

11 (3) (a) THE DEPARTMENT SHALL PROVIDE A COPY OF THE REPORT
12 TO ALL MEMBERS OF THE GENERAL ASSEMBLY IN ACCORDANCE WITH
13 SECTION 24-1-136 (9), C.R.S.

14 (b) NO LATER THAN FEBRUARY 1, 2013, AND EACH FEBRUARY 1
15 THEREAFTER, THE EXECUTIVE DIRECTOR, OR HIS OR HER DESIGNEE, SHALL
16 PRESENT THE ANNUAL TAX EXPENDITURE REPORT TO THE FINANCE
17 COMMITTEES OF THE HOUSE OF REPRESENTATIVES AND THE SENATE, OR
18 ANY SUCCESSOR COMMITTEES.

19 (c) THE DEPARTMENT SHALL MAKE THE TAX EXPENDITURE REPORT
20 AVAILABLE FOR PUBLIC INSPECTION AND SHALL PUBLISH THE REPORT ON
21 THE DEPARTMENT WEB SITE.

22 (4) THE REPORTING REQUIREMENT SET FORTH IN THIS SECTION IS
23 EXEMPT FROM THE PROVISIONS OF SECTION 24-1-136 (11), C.R.S., AND
24 THE ANNUAL REPORTING REQUIREMENT SHALL REMAIN IN EFFECT UNTIL
25 CHANGED BY THE GENERAL ASSEMBLY ACTING BY BILL.

26 **39-21-304. Tax expenditure - statement of intended purpose.**
27 ON AND AFTER JANUARY 1, 2012, ANY BILL THAT CREATES A NEW TAX

1 EXPENDITURE OR EXTENDS AN EXPIRING TAX EXPENDITURE SHALL
2 INCLUDE A LEGISLATIVE DECLARATION STATING THE INTENDED PURPOSE
3 OF THE TAX EXPENDITURE.

4 **SECTION 4.** The appropriation to the department revenue for the
5 fiscal year beginning July 1, 2010, as enacted in Part XIX (4) (C) and the
6 affected totals of section 2 of chapter 453, Session Laws of Colorado
7 2010 (HB 10-1376), as amended by section 1 of Senate Bill 11-152, are
8 amended to read:

9 **Section 2. Appropriation.**

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

PART XIX

DEPARTMENT OF REVENUE

(4) TAXATION BUSINESS GROUP

(C) Taxpayer Service Division

<u>Personal Services</u>	<u>4,638,705</u>		<u>4,548,101</u>		<u>90,604^a</u>		
	4,650,801		4,560,197				
=	<u>(80.4 FTE)</u>						
<u>Operating Expenses</u>	402,035		401,535		500 ^b		
<u>Fuel Tracking System</u>	485,386				<u>485,386^c</u>		
					<u>(1.5 FTE)</u>		
	<u>5,526,126</u>						
	<u>5,538,222</u>						

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

1 Of this amount, \$70,399 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., and \$20,205 shall be from the Aviation Fund created in Section
 2 43-10-109 (1), C.R.S.

3 This amount shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S.

4 This amount shall be from the Highway Users Tax Fund exempt from the statutory limit pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

5

6 **TOTALS PART XIX**

7 <u>(REVENUE)</u>	<u>\$716,432,437</u>	<u>\$90,145,719^a</u>		<u>\$623,308,693^b</u>	<u>\$1,494,825</u>	<u>\$1,483,200</u>
8	<u>716,444,533</u>	<u>90,157,815^a</u>				

9

10 Of this amount, \$19,500,000 is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Article X, Section 20 of the State
 11 Constitution. These amounts are continuously appropriated by a permanent statute or constitutional provision, and shall not be deemed to be an appropriation subject to the limitations
 12 of Section 24-75-201.1, C.R.S.

13 Of this amount, \$10,815,405 is from the Highway Users Tax Fund pursuant to Section 43-4-201 (3) (a) (III) (C), C.R.S., and \$495,330 is from the Highway Users Tax Fund exempt
 14 from the statutory limit pursuant to Section 43-4-201 (3) (a) (V), C.R.S.

15

1 **SECTION 5. Appropriation.** (1) In addition to any other
2 appropriation, there is hereby appropriated, out of any moneys in the tax
3 amnesty cash fund created in section 39-21-202 (1), Colorado Revised
4 Statutes, not otherwise appropriated, to the department of revenue, for the
5 fiscal year beginning July 1, 2011, the sum of \$357,345 cash funds and
6 1.6 FTE, or so much thereof as may be necessary, for the implementation
7 of this act.

8 (2) In addition to any other appropriation, there is hereby
9 appropriated to the governor - lieutenant governor - state planning and
10 budgeting, for allocation to the office of information technology, for the
11 fiscal year beginning July 1, 2011, the sum of twenty thousand seven
12 hundred twenty dollars (\$20,720), or so much as may be necessary, for
13 the provision of programming services to the department of revenue
14 related to the implementation of this act. Said sum shall be from
15 reappropriated funds received from the department of revenue out of the
16 appropriation made in subsection (1) of this section.

17 **SECTION 6. Safety clause.** The general assembly hereby finds,
18 determines, and declares that this act is necessary for the immediate
19 preservation of the public peace, health, and safety.