

HOUSE BILL 190

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Q7

1999 Regular Session
9lr0204
CF 9lr0203

By: **The Speaker (Administration) and Delegates Hixson, Frush, Marriott, R. Baker, Barkley, Benson, Bobo, Bronrott, Brown, Burns, Carlson, Conroy, Cryor, D. Davis, Dembrow, Dobson, Doory, Dypski, Finifter, Franchot, Goldwater, Grosfeld, Harrison, Healey, Hecht, Heller, Hill, Howard, Hubbard, Hurson, A. Jones, V. Jones, Kirk, Kopp, Krysiak, Mandel, McIntosh, Menes, Moe, Montague, Morhaim, Nathan-Pulliam, Paige, Patterson, Pendergrass, Petzold, Phillips, Pitkin, Sher, Shriver, Stern, Swain, Turner, Valderrama, and ~~Zirkin~~ Zirkin, and D'Amato**

Introduced and read first time: February 1, 1999
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 24, 1999

CHAPTER _____

1 AN ACT concerning

2 **Tobacco Tax**

3 FOR the purpose of altering the tobacco tax rate for cigarettes; providing for certain
4 increases in the tobacco tax rate for cigarettes; altering a certain discount
5 provision under the tobacco tax; imposing the tobacco tax on certain tobacco
6 products other than cigarettes; setting the rate of the tobacco tax for other
7 tobacco products; defining certain terms; altering certain definitions under the
8 tobacco tax law; requiring the Comptroller to establish by regulation a system of
9 administering, collecting, and enforcing the tobacco tax on other tobacco
10 products; making other tobacco products subject to certain enforcement
11 provisions applicable to cigarettes; prohibiting certain acts relating to other
12 tobacco products; imposing certain requirements relating to certain
13 transportation of other tobacco products; ~~providing for the termination of certain~~
14 ~~provisions of this Act~~; providing for a delayed effective date for certain
15 provisions of this Act; providing for the application of this Act; ~~requiring the~~
16 ~~Governor to make certain appropriations in the budget for certain fiscal years~~;
17 and generally relating to the taxation of cigarettes and other tobacco products.

18 BY repealing and reenacting, with amendments,
19 Article - Tax - General
20 Section 12-105 and 12-303(b)

1 Annotated Code of Maryland
2 (1997 Replacement Volume and 1998 Supplement)

3 BY repealing and reenacting, with amendments,
4 Article - Tax - General
5 Section 12-105 and 12-303(b)
6 Annotated Code of Maryland
7 (1997 Replacement Volume and 1998 Supplement)
8 (As enacted by Section 1 of this Act)

9 BY repealing and reenacting, without amendments,
10 Article - Tax - General
11 Section 12-101(a)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 1998 Supplement)

14 BY adding to
15 Article - Tax - General
16 Section 12-101(b-1) and (e-1), 12-302(c), and 12-306
17 Annotated Code of Maryland
18 (1997 Replacement Volume and 1998 Supplement)

19 BY repealing and reenacting, with amendments,
20 Article - Tax - General
21 Section 12-101(f), 12-102, 12-103, 12-104, 12-202, 12-203, 13-408, 13-834(c)
22 and (e), 13-835(a), 13-836(a)(1) and (b)(2), 13-837, 13-839, 13-841(b),
23 13-842, 13-1014(a), and 13-1015
24 Annotated Code of Maryland
25 (1997 Replacement Volume and 1998 Supplement)

26 BY repealing and reenacting, with amendments,
27 Article - Business Regulation
28 Section 16-219
29 Annotated Code of Maryland
30 (1998 Replacement Volume)

31 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
32 MARYLAND, That the Laws of Maryland read as follows:

33 **Article - Tax - General**

34 12-105.

35 ~~(A)~~ The tobacco tax rate FOR CIGARETTES is:

- 1 (1) [18] 43 cents for each package of 10 or fewer cigarettes;
- 2 (2) [36] 86 cents for each package of at least 11 and not more than 20
3 cigarettes;
- 4 (3) [1.8] 4.3 cents for each cigarette in a package of more than 20
5 cigarettes; and
- 6 (4) [1.8] 4.3 cents for each cigarette in a package of free sample
7 cigarettes.

8 ~~(B) THE TOBACCO TAX RATE FOR OTHER TOBACCO PRODUCTS IS 25% OF THE~~
9 ~~WHOLESALE PRICE OF THE OTHER TOBACCO PRODUCTS.~~

10 12-303.

11 (b) The Comptroller shall allow a licensed wholesaler a discount of [1.36%]
12 0.57% of the purchase price of tax stamps.

13 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
14 read as follows:

15 **Article - Tax - General**

16 12-105.

- 17 ~~(a)~~ (A) The tobacco tax rate for cigarettes is:
- 18 (1) [43] 68 cents for each package of 10 or fewer cigarettes;
- 19 (2) [86 cents] \$1.36 for each package of at least 11 and not more than 20
20 cigarettes;
- 21 (3) [4.3] 6.8 cents for each cigarette in a package of more than 20
22 cigarettes; and
- 23 (4) [4.3] 6.8 cents for each cigarette in a package of free sample
24 cigarettes.

25 ~~(b) The tobacco tax rate for other tobacco products is 25% of the wholesale~~
26 ~~price of the other tobacco products.~~

27 (B) THE TOBACCO TAX RATE FOR OTHER TOBACCO PRODUCTS IS 15% OF THE
28 WHOLESALE PRICE OF THE TOBACCO PRODUCTS.

29 12-303.

30 (b) The Comptroller shall allow a licensed wholesaler a discount of [0.57%]
31 0.36% of the purchase price of tax stamps.

1 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland
2 read as follows:

3 **Article - Tax - General**

4 12-101.

5 (a) In this title the following words have the meanings indicated.

6 (B-1) "OTHER TOBACCO PRODUCT" MEANS:

7 (1) ANY CIGAR OR ROLL FOR SMOKING, OTHER THAN A CIGARETTE,
8 MADE IN WHOLE OR IN PART OF TOBACCO; OR

9 (2) ANY OTHER TOBACCO OR PRODUCT MADE PRIMARILY FROM
10 TOBACCO, OTHER THAN A CIGARETTE, THAT IS INTENDED FOR CONSUMPTION BY
11 SMOKING OR CHEWING OR AS SNUFF.

12 (E-1) "WHOLESALE PRICE" MEANS THE PRICE FOR WHICH A WHOLESALER
13 ~~SELLS~~ BUYS OTHER TOBACCO PRODUCTS TO A RETAILER, EXCLUSIVE OF ANY
14 DISCOUNT, TRADE ALLOWANCE, REBATE, OR OTHER REDUCTION.

15 (f) "Wholesaler" means, unless the context requires otherwise[,]:

16 (1) a person who acts as a wholesaler as defined in § 16-201 of the
17 Business Regulation Article; OR

18 (2) A PERSON WHO:

19 (I) HOLDS OTHER TOBACCO PRODUCTS FOR SALE TO ANOTHER
20 PERSON FOR RESALE; OR

21 (II) SELLS OTHER TOBACCO PRODUCTS TO ANOTHER PERSON FOR
22 RESALE.

23 12-102.

24 (a) Except as provided in § 12-104 of this title, a tax is imposed on cigarettes
25 AND OTHER TOBACCO PRODUCTS in the State.

26 (b) A county, municipal corporation, special taxing district, or other political
27 subdivision of the State may not impose a tax on cigarettes.

28 12-103.

29 (a) A rebuttable presumption exists that any cigarette OR OTHER TOBACCO
30 PRODUCT in the State is subject to the tobacco tax.

31 (b) Cigarettes OR OTHER TOBACCO PRODUCTS are contraband [cigarettes]
32 TOBACCO PRODUCTS if they:

1 (1) are possessed or sold in the State in a manner that is not authorized
2 under this title or under Title 16 of the Business Regulation Article; or

3 (2) are transported by vehicle in the State by a person who does not
4 have, in the vehicle, the records required by § 16-219 of the Business Regulation
5 Article for the transportation of cigarettes OR OTHER TOBACCO PRODUCTS.

6 (c) A person who possesses cigarettes OR OTHER TOBACCO PRODUCTS has the
7 burden of proving that the cigarettes OR OTHER TOBACCO PRODUCTS are not subject
8 to the tobacco tax.

9 12-104.

10 (a) "Consumer" means a person who possesses cigarettes OR OTHER TOBACCO
11 PRODUCTS for a purpose other than selling or transporting the cigarettes OR OTHER
12 TOBACCO PRODUCTS.

13 (b) The tobacco tax does not apply to:

14 (1) cigarettes that[:

15 (1)] a licensed wholesaler under Title 16 of the Business Regulation
16 Article is holding for sale outside the State or to a United States armed forces
17 exchange or commissary;

18 (2) OTHER TOBACCO PRODUCTS THAT A WHOLESALER IS HOLDING FOR
19 SALE OUTSIDE THE STATE OR TO A UNITED STATES ARMED FORCES EXCHANGE OR
20 COMMISSARY; OR

21 (3) CIGARETTES OR OTHER TOBACCO PRODUCTS THAT:

22 [(2)] (I) a consumer brings into the State:

23 [(i)] 1. if the quantity brought from another state does not exceed:

24 [1.] A. for a nonresident consumer traveling through this
25 State, OTHER TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$25 OR 1 carton OF
26 CIGARETTES; or

27 [2.] B. for any other consumer, OTHER TOBACCO PRODUCTS
28 HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES; or

29 [(ii)] 2. if the quantity brought from a United States armed forces
30 installation or reservation does not exceed:

31 [1.] A. for a consumer who is a member of an armed forces
32 unit or who is entitled by law to make a purchase at an armed forces exchange,
33 OTHER TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$50 OR 2 cartons OF
34 CIGARETTES; or

1 [2.] B. for any other consumer, OTHER TOBACCO PRODUCTS
2 HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES that were bought at an
3 armed forces exchange or commissary;

4 [(3)] (II) a person is transporting by vehicle in the State if the person
5 has, in the vehicle, the records required by § 16-219 of the Business Regulation
6 Article for the transportation of cigarettes OR OTHER TOBACCO PRODUCTS; or

7 [(4)] (III) are held in storage in a licensed storage warehouse.

8 12-202.

9 (a) A wholesaler shall complete and file with the Comptroller a tobacco tax
10 return:

11 (1) FOR CIGARETTES:

12 (I) on or before the 21st day of the month that follows the month in
13 which the wholesaler has the first possession, in the State, of unstamped cigarettes
14 for which tax stamps are required; and

15 [(2)] (II) if the Comptroller so specifies, by regulation, on other dates for
16 each month in which the wholesaler does not have the first possession of any
17 unstamped cigarettes in the State; AND

18 (2) FOR OTHER TOBACCO PRODUCTS, ON THE DATES AND FOR THE
19 PERIODS THAT THE COMPTROLLER SPECIFIES BY REGULATION.

20 (b) Each return shall state the quantity of cigarettes OR THE WHOLESALE
21 PRICE OF OTHER TOBACCO PRODUCTS sold during the period that the return covers.
22 12-203.

23 (a) Each wholesaler shall:

24 (1) keep an invoice for each purchase of tax stamps;

25 (2) maintain a daily record of the tax stamps affixed to cigarette
26 packages; and

27 (3) maintain a complete and accurate record of each sale of cigarettes OR
28 OTHER TOBACCO PRODUCTS for resale outside of the State.

29 (b) A wholesaler shall:

30 (1) keep the records required under subsection (a) of this section for a
31 period of 6 years or for a shorter period that the Comptroller authorizes; and

32 (2) allow the Comptroller to examine the records.

1 12-302.

2 (C) (1) THE TOBACCO TAX ON OTHER TOBACCO PRODUCTS SHALL BE PAID
3 BY THE WHOLESALER WHO SELLS THE OTHER TOBACCO PRODUCTS TO A RETAILER
4 OR CONSUMER IN THE STATE.

5 (2) IF A RETAILER OR CONSUMER POSSESSES OTHER TOBACCO
6 PRODUCTS IN THE STATE ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID, THE
7 RETAILER OR CONSUMER SHALL PAY THE TOBACCO TAX ON THOSE OTHER TOBACCO
8 PRODUCTS.

9 12-306.

10 (A) THE COMPTROLLER SHALL ESTABLISH, BY REGULATION, A SYSTEM OF
11 ADMINISTERING, COLLECTING, AND ENFORCING THE TOBACCO TAX ON OTHER
12 TOBACCO PRODUCTS.

13 (B) REGULATIONS ADOPTED UNDER THIS SECTION MAY INCLUDE:

14 (1) SELF-ASSESSMENT, FILING OF RETURNS, AND MAINTENANCE AND
15 RETENTION OF RECORDS BY WHOLESALERS OR RETAILERS;

16 (2) PAYMENT OF THE TAX BY:

17 (I) A WHOLESALER WHO SELLS OTHER TOBACCO PRODUCTS TO A
18 RETAILER OR CONSUMER IN THE STATE; OR

19 (II) A RETAILER OR CONSUMER WHO POSSESSES OTHER TOBACCO
20 PRODUCTS IN THE STATE ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID; AND

21 (3) ANY OTHER PROVISION THAT THE COMPTROLLER CONSIDERS
22 NECESSARY TO EFFICIENTLY AND ECONOMICALLY ADMINISTER, COLLECT, AND
23 ENFORCE THE TAX.

24 13-408.

25 (a) If the Comptroller determines that a person has failed to keep the records
26 of out-of-state cigarette OR OTHER TOBACCO PRODUCT sales required under §
27 12-203 of this article, the Comptroller shall:

28 (1) compute the tobacco tax as if the cigarettes OR OTHER TOBACCO
29 PRODUCTS were sold in the State; and

30 (2) assess the tax due.

31 (b) If the Comptroller determines that a person has possessed or transported
32 cigarettes OR OTHER TOBACCO PRODUCTS on which the tobacco tax has not been paid
33 as required under Title 12 of this article, the Comptroller shall assess the tobacco tax
34 due.

1 13-834.

2 (c) "Contraband [cigarettes] TOBACCO PRODUCTS" means cigarettes OR
3 OTHER TOBACCO PRODUCTS, as defined in § 12-101 of this article:

4 (1) on which tobacco tax is not paid; and

5 (2) that are delivered, possessed, sold, or transported in the State in a
6 manner not authorized under Title 12 of this article or Title 16 of the Business
7 Regulation Article.

8 (e) "Conveyance" means:

9 (1) an aircraft, vehicle, or vessel used to transport alcoholic beverages
10 [or], cigarettes, OR OTHER TOBACCO PRODUCTS; and

11 (2) a tank car, vehicle, or vessel that is used to transport motor fuel and
12 that, exclusive of any tank used for its own propulsion, has a capacity exceeding 50
13 gallons.

14 13-835.

15 (a) The Comptroller or a peace officer of the State may:

16 (1) seize contraband alcoholic beverages or contraband [cigarettes]
17 TOBACCO PRODUCTS in the State without a warrant;

18 (2) stop and search a conveyance in the State if the Comptroller or officer
19 knows or has reason to suspect that the conveyance is being used to transport IN THE
20 STATE CONTRABAND TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$100 OR
21 MORE OR contraband alcoholic beverages [or 5 or more cartons of contraband
22 cigarettes in the State]; and

23 (3) seize a conveyance being used in the State to transport contraband
24 alcoholic beverages or contraband [cigarettes] TOBACCO PRODUCTS.

25 13-836.

26 (a) (1) If contraband alcoholic beverages or contraband [cigarettes]
27 TOBACCO PRODUCTS are seized:

28 (i) the Comptroller or police officer shall give a notice of seizure to
29 the person from whom the property is seized at the time of the seizure; and

30 (ii) The Comptroller shall:

31 1. where possible, give a notice of seizure to the registered
32 owner of a seized conveyance; and

33 2. publish a notice of seizure of the conveyance in a
34 newspaper of general circulation in the county where the seizure occurred.

1 (b) (2) A police officer who seizes any contraband [cigarettes] TOBACCO
2 PRODUCTS or conveyance used to transport contraband [cigarettes] TOBACCO
3 PRODUCTS shall deliver the seized cigarettes OR OTHER TOBACCO PRODUCTS and
4 conveyance to the Comptroller.

5 13-837.

6 The owner or another person with an interest in seized property may file a claim
7 for the return of the property with the Comptroller within 30 days after:

8 (1) the seizure of alcoholic beverages, cigarettes, OTHER TOBACCO
9 PRODUCTS, motor fuel or conveyances used to transport motor fuel; or

10 (2) a notice of seizure of a conveyance used to transport alcoholic
11 beverages [or], cigarettes, OR OTHER TOBACCO PRODUCTS is published.

12 13-839.

13 (a) If a person files a claim for return of seized alcoholic beverages, cigarettes,
14 OTHER TOBACCO PRODUCTS, or a conveyance used for their transportation under §
15 13-837 of this subtitle, the Comptroller or the Comptroller's designee shall:

16 (1) promptly act on the request and hold an informal hearing;

17 (2) direct the return of alcoholic beverages [or], cigarettes, OR OTHER
18 TOBACCO PRODUCTS unless the Comptroller or Comptroller's designee has
19 satisfactory proof that the person was not in compliance with any provisions of Title 5
20 or Title 12 of this article at the time of seizure; and

21 (3) direct the return of the conveyance if the Comptroller or
22 Comptroller's designee has satisfactory proof that the owner of the conveyance was
23 not willfully evading any provisions of Title 5 or Title 12 of this article at the time of
24 seizure.

25 (b) The Comptroller or Comptroller's designee shall grant or deny the
26 application for return of seized alcoholic beverages, cigarettes, OTHER TOBACCO
27 PRODUCTS, or a conveyance in accordance with subsection (a) of this section by
28 mailing the person a notice of final determination.

29 13-841.

30 (b) (1) The Comptroller shall sell contraband [cigarettes] TOBACCO
31 PRODUCTS seized under this title and forfeited to a State institution, a nonprofit
32 charitable institution, a licensed cigarette wholesaler, or a licensed cigarette
33 manufacturer in the manner the Comptroller determines.

34 (2) The Comptroller shall sell at public auction a conveyance that is
35 seized under this title in connection with contraband [cigarettes] TOBACCO
36 PRODUCTS and forfeited.

1 13-842.

2 A person who possessed contraband alcoholic beverages, contraband
3 [cigarettes] TOBACCO PRODUCTS, or contraband motor fuel that are seized and sold
4 under this section is not relieved from any penalty under this title.

5 13-1014.

6 (a) A person who willfully possesses, sells, or attempts to sell unstamped or
7 improperly stamped cigarettes OR OTHER TOBACCO PRODUCTS ON WHICH THE
8 TOBACCO TAX HAS NOT BEEN PAID in the State in violation of Title 12 of this article
9 is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000
10 or imprisonment not exceeding 1 year or both.

11 13-1015.

12 A person who willfully transports in the State unstamped cigarettes OR OTHER
13 TOBACCO PRODUCTS ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID in violation
14 of § 16-219 of the Business Regulation Article is guilty of a felony and, on conviction,
15 is subject to a fine not exceeding \$25 for each carton of cigarettes transported or
16 imprisonment not exceeding 1 year or both.

17 **Article - Business Regulation**

18 16-219.

19 (A) IN THIS SECTION, "OTHER TOBACCO PRODUCTS" HAS THE MEANING
20 STATED IN § 12-101 OF THE TAX - GENERAL ARTICLE.

21 (B) A person who transports cigarettes OR OTHER TOBACCO PRODUCTS by
22 vehicle on a public road shall have in the vehicle a delivery ticket or invoice that
23 states:

24 (1) the name and address of the seller or consignor;

25 (2) the name and address of a buyer or consignee who is:

26 (i) a person in the State authorized by Title 12 of the Tax - General
27 Article to hold unstamped cigarettes OR OTHER TOBACCO PRODUCTS ON WHICH THE
28 TOBACCO TAX HAS NOT BEEN PAID; or

29 (ii) a person in another jurisdiction authorized to hold cigarettes OR
30 OTHER TOBACCO PRODUCTS on which the tax imposed by that jurisdiction has not
31 been paid; and

32 (3) the quantity and brands of the cigarettes OR OTHER TOBACCO
33 PRODUCTS that are being transported.

34 ~~SECTION 4. AND BE IT FURTHER ENACTED, That for fiscal year 2001 and~~
35 ~~each fiscal year thereafter, the Governor shall include in the budget capital~~

1 appropriations for education facilities in the State in a total amount equal to the
2 estimated increase in State revenues for the fiscal year resulting from the enactment
3 of Section 2 of this Act.

4 SECTION ~~5~~ 4. AND BE IT FURTHER ENACTED, That all cigarettes used,
5 possessed, or held in the State on or after July 1, 1999 by any person for sale or use
6 in the State shall be subject to the full tobacco tax of 86 cents on cigarettes imposed by
7 this Act. This requirement includes: (1) cigarettes in vending machines or other
8 mechanical dispensers; and (2) cigarettes (generally referred to as "floor stock") in
9 packages which already bear stamps issued by the Comptroller under the State
10 Tobacco Tax Act but for an amount less than the full tax imposed of 43 cents for each
11 10 cigarettes or fractional part thereof; all cigarettes held for sale by any person in
12 the State on or after July 1, 1999 that bear a tax stamp issued by the Comptroller of
13 a value less than 86 cents for each pack of 20 cigarettes must be stamped with the
14 additional stamps necessary to make the aggregate value equal to 86 cents. In lieu of
15 the additional stamps necessary to make the aggregate tax value equal to 86 cents,
16 the Comptroller may provide an alternate method of collecting the additional tax. The
17 revenue attributable to this requirement shall be remitted to the Comptroller by
18 September 30, 1999. Except as provided above, on and after July 1, 1999, no
19 Maryland stamp shall be used except the stamp issued by the Comptroller to evidence
20 the tobacco tax on cigarettes of 86 cents imposed by this Act.

21 SECTION ~~6~~ 5. AND BE IT FURTHER ENACTED, That all cigarettes used,
22 possessed, or held in the State on or after July 1, 2000 by any person for sale or use
23 in the State shall be subject to the full tobacco tax of \$1.36 on cigarettes imposed by
24 this Act. This requirement includes: (1) cigarettes in vending machines or other
25 mechanical dispensers; and (2) cigarettes (generally referred to as "floor stock") in
26 packages which already bear stamps issued by the Comptroller under the State
27 Tobacco Tax Act but for an amount less than the full tax imposed of 68 cents for each
28 10 cigarettes or fractional part thereof; all cigarettes held for sale by any person in
29 the State on or after July 1, 2000 that bear a tax stamp issued by the Comptroller of
30 a value less than \$1.36 for each pack of 20 cigarettes must be stamped with the
31 additional stamps necessary to make the aggregate value equal to \$1.36. In lieu of the
32 additional stamps necessary to make the aggregate tax value equal to \$1.36, the
33 Comptroller may provide an alternate method of collecting the additional tax. The
34 revenue attributable to this requirement shall be remitted to the Comptroller by
35 September 30, 2000. Except as provided above, on and after July 1, 2000, no
36 Maryland stamp shall be used except the stamp issued by the Comptroller to evidence
37 the tobacco tax on cigarettes of \$1.36 imposed by this Act.

38 SECTION ~~7~~ 6. AND BE IT FURTHER ENACTED, That the tobacco tax on
39 tobacco products other than cigarettes imposed by this Act shall be applicable to all
40 other tobacco products that are sold by a wholesaler to a retailer in the State on or
41 after ~~October 1, 1999~~ July 1, 2000.

42 SECTION ~~8~~. AND BE IT FURTHER ENACTED, ~~That Section 1 of this Act~~
43 ~~shall remain effective for a period of 1 year and, at the end of June 30, 2000, with no~~
44 ~~further action required by the General Assembly, Section 1 of this Act shall be of no~~
45 ~~further force and effect.~~

1 SECTION ~~9.~~ 7. AND BE IT FURTHER ENACTED, That ~~Section 2~~ Sections 2
2 and 3 of this Act shall take effect July 1, 2000.

3 SECTION ~~10.~~ 8. AND BE IT FURTHER ENACTED, That ~~Sections 1 and 3~~
4 ~~through 8 of,~~ except as provided in Section 7 of this Act, this Act shall take effect July
5 1, 1999.