

HOUSE BILL 652

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Q3
SB 809/01 - B&T

2002 Regular Session
2lr0760
CF 2lr1915

By: **Delegates Marriott, R. Baker, Benson, Branch, Burns, Carlson, Cole, C. Davis, D. Davis, Dobson, Fulton, Gladden, Griffith, Harrison, Healey, Heller, Hill, Howard, V. Jones, Kirk, Montague, Nathan-Pulliam, Oaks, Paige, Patterson, Phillips, Ports, Proctor, Rawlings, Shriver, Swain, and Valderrama**

Introduced and read first time: February 4, 2002
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Pilot Program for Long-Term Employment of Qualified Ex-Felons**

3 FOR the purpose of creating a Pilot Program for Long-Term Employment of Qualified
4 Ex-Felons; requiring the Department of Public Safety and Correctional Services
5 to establish the pilot program in consultation with the Governor's Workforce
6 Investment Board; requiring the Department to purchase certain bonds for a
7 certain number of qualified ex-felons each year and to provide certain bonds to
8 certain one-stop career centers; requiring that the pilot program be
9 implemented by certain one-stop career centers in a certain number of
10 Workforce Investment Areas; requiring a one-stop center that participates in
11 the pilot program to work with certain entities to encourage referral and
12 participation of qualified ex-felons, to provide certain outreach and education,
13 and to develop a certain evaluation process; requiring a one-stop center to apply
14 to the Department for designation as a pilot program location; requiring the
15 Department in consultation with the Governor's Workforce Investment Board to
16 designate certain one-stop centers as pilot program locations and to consider
17 certain information; allowing a credit against the State income tax for certain
18 wages paid by certain business entities with respect to certain ex-felon
19 employees; providing for the calculation and use of the credit; defining certain
20 terms; requiring a certain addition modification if a certain credit is claimed;
21 requiring a certain certification prior to claiming the credit; prohibiting an
22 employer from claiming the credit under certain circumstances; providing for
23 the administration of the tax credits; requiring the Department of Public Safety
24 and Correctional Services to adopt certain regulations; requiring the
25 Comptroller to adopt certain regulations; providing for the application of this
26 Act; providing for the termination of this Act; providing for the effective date of
27 certain provisions of this Act; providing for the termination of certain provisions
28 of this Act; and generally relating to the Pilot Program for Long-Term
29 Employment of Qualified Ex-Felons.

30 BY adding to

1 Article - Correctional Services
2 Section 2-401 through 2-405 to be under the new subtitle "Subtitle 4. Pilot
3 Program for Long-Term Employment of Qualified Ex-Felons"
4 Annotated Code of Maryland
5 (1999 Volume and 2001 Supplement)

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 10-205(b) and 10-306(b)
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 2001 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article - Tax - General
13 Section 10-205(b) and 10-306(b)
14 Annotated Code of Maryland
15 (1997 Replacement Volume and 2001 Supplement)
16 (As enacted by Chapter 492 of the Acts of 1995)

17 BY adding to
18 Article - Tax - General
19 Section 10-704.10
20 Annotated Code of Maryland
21 (1997 Replacement Volume and 2001 Supplement)

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

24 **Article - Correctional Services**

25 **SUBTITLE 4. PILOT PROGRAM FOR LONG-TERM EMPLOYMENT OF QUALIFIED**
26 **EX-FELONS.**

27 2-401.

28 (A) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS
29 INDICATED.

30 (B) "BOARD" MEANS THE GOVERNOR'S WORKFORCE INVESTMENT BOARD
31 ESTABLISHED BY THE GOVERNOR UNDER TITLE 11, SUBTITLE 5 OF THE LABOR AND
32 EMPLOYMENT ARTICLE.

33 (C) "BUSINESS ENTITY" MEANS:

34 (1) A PERSON CONDUCTING OR OPERATING A TRADE OR BUSINESS IN
35 MARYLAND; OR

1 (2) AN ORGANIZATION OPERATING IN MARYLAND THAT IS EXEMPT
2 FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE.

3 (D) "FIDELITY BOND" MEANS A BOND PROVIDED TO AN EMPLOYER FOR THE
4 BONDING OF EX-OFFENDERS PROVIDED THROUGH THE FEDERAL BONDING
5 PROGRAM OR OTHER SIMILAR PROGRAM APPROVED BY THE UNITED STATES
6 DEPARTMENT OF LABOR.

7 (E) "ONE-STOP CENTER" MEANS AN ENTITY DESIGNATED WITHIN A
8 WORKFORCE INVESTMENT AREA THAT PROVIDES EMPLOYMENT TRAINING AND
9 SERVICES UNDER TITLE 11, SUBTITLE 5 OF THE LABOR AND EMPLOYMENT ARTICLE.

10 (F) "PILOT PROGRAM" MEANS THE PILOT PROGRAM FOR LONG-TERM
11 EMPLOYMENT OF QUALIFIED EX-FELONS ESTABLISHED UNDER THIS SUBTITLE.

12 (G) (1) "QUALIFIED EX-FELON EMPLOYEE" MEANS A QUALIFIED EX-FELON,
13 WITHIN THE MEANING OF § 51(D)(4) OF THE INTERNAL REVENUE CODE, WHO IS
14 EMPLOYED BY A BUSINESS ENTITY THROUGH THE PILOT PROGRAM UNDER THIS
15 SUBTITLE.

16 (2) "QUALIFIED EX-FELON EMPLOYEE" DOES NOT INCLUDE AN
17 INDIVIDUAL WHO IS THE SPOUSE OF, OR HAS ANY OF THE RELATIONSHIPS
18 SPECIFIED IN § 152(A)(1) THROUGH (8) OF THE INTERNAL REVENUE CODE TO, A
19 PERSON WHO CONTROLS, DIRECTLY OR INDIRECTLY, MORE THAN 50% OF THE
20 OWNERSHIP OF THE BUSINESS ENTITY.

21 (H) "WAGES" MEANS WAGES WITHIN THE MEANING OF § 51(C)(1), (2), AND (3) OF
22 THE INTERNAL REVENUE CODE WITHOUT REGARD TO § 51(C)(4) OF THE INTERNAL
23 REVENUE CODE THAT ARE PAID BY A BUSINESS ENTITY TO AN EMPLOYEE FOR
24 SERVICES PERFORMED IN A TRADE OR BUSINESS OF THE EMPLOYER.

25 (I) "WORKFORCE INVESTMENT AREA" MEANS A WORKFORCE INVESTMENT
26 AREA DESIGNATED BY THE GOVERNOR UNDER TITLE 11, SUBTITLE 5 OF THE LABOR
27 AND EMPLOYMENT ARTICLE.

28 2-402.

29 (A) THERE IS A PILOT PROGRAM FOR LONG-TERM EMPLOYMENT OF
30 EX-FELONS TO PROVIDE INCENTIVES TO BUSINESS ENTITIES TO ENCOURAGE THE
31 LONG-TERM EMPLOYMENT OF QUALIFIED EX-FELON EMPLOYEES.

32 (B) (1) ON OR BEFORE JANUARY 1, 2003, THE DEPARTMENT, IN
33 CONSULTATION WITH THE BOARD, SHALL ESTABLISH A PILOT PROGRAM FOR THE
34 EMPLOYMENT OF EX-FELONS PROVIDED IN § 2-403 OF THIS SUBTITLE.

35 (2) THE PILOT PROGRAM ESTABLISHED UNDER THIS SUBTITLE SHALL
36 REMAIN IN PLACE FOR A PERIOD OF 3 YEARS AND SHALL TERMINATE AT THE END OF
37 DECEMBER 31, 2005.

1 (C) THE PURPOSE OF THE PILOT PROGRAM IS TO IMPLEMENT A PROGRAM IN
2 AT LEAST TWO AREAS OF THE STATE TO PROVIDE FIDELITY BONDS AND TO QUALIFY
3 BUSINESS ENTITIES FOR TAX CREDITS TO ENCOURAGE THE LONG-TERM
4 EMPLOYMENT OF QUALIFIED EX-FELON EMPLOYEES UNDER THE PILOT PROGRAM.

5 (D) THE DEPARTMENT SHALL:

6 (1) PURCHASE THE NECESSARY AMOUNT OF FIDELITY BONDS TO
7 PROVIDE BONDS TO BUSINESS ENTITIES FOR A FULL YEAR OF EMPLOYMENT FOR UP
8 TO 600 QUALIFIED EX-FELONS EACH YEAR; AND

9 (2) PROVIDE THE FIDELITY BONDS PURCHASED EACH YEAR TO THE
10 ONE-STOP CENTERS IN THE WORKFORCE INVESTMENT AREAS DESIGNATED UNDER
11 § 2-403 OF THIS SUBTITLE.

12 (E) THE PILOT PROGRAM SHALL:

13 (1) BE IMPLEMENTED IN ONE-STOP CENTERS IN AT LEAST TWO
14 WORKFORCE INVESTMENT AREAS OF THE STATE AS DESIGNATED BY THE
15 DEPARTMENT IN CONSULTATION WITH THE BOARD UNDER § 2-403 OF THIS
16 SUBTITLE; AND

17 (2) PROVIDE FIDELITY BONDS TO BUSINESS ENTITIES THROUGH THE
18 ONE-STOP CENTERS IN TWO OR MORE AREAS OF THE STATE AS DESIGNATED UNDER
19 § 2-403 FOR THE EMPLOYMENT OF UP TO 600 QUALIFIED EX-FELONS EACH YEAR.

20 (F) THE PILOT PROGRAM SHALL REQUIRE A ONE-STOP CENTER THAT IS
21 DESIGNATED FOR PARTICIPATION IN THE PILOT PROGRAM TO:

22 (1) WORK WITH APPROPRIATE COMMUNITY ORGANIZATIONS AND STATE
23 AND LOCAL GOVERNMENT ENTITIES THAT PROVIDE SERVICES TO QUALIFIED
24 EX-FELONS TO ENCOURAGE THE REFERRAL AND PARTICIPATION OF QUALIFIED
25 EX-FELONS IN THE PROGRAM;

26 (2) PROVIDE OUTREACH AND EDUCATION EFFORTS TO ENCOURAGE
27 BUSINESS ENTITIES TO HIRE QUALIFIED EX-FELONS FOR LONG-TERM
28 EMPLOYMENT UNDER THE PILOT PROGRAM;

29 (3) PROVIDE A BUSINESS ENTITY THAT HIRES A QUALIFIED EX-FELON
30 UNDER THE PROGRAM WITH:

31 (I) A FIDELITY BOND FOR THE QUALIFIED EX-FELON THAT
32 COVERS AT LEAST 12 MONTHS OF EMPLOYMENT; AND

33 (II) INFORMATION ON THE TAX CREDITS AVAILABLE TO A
34 BUSINESS ENTITY THAT HIRES A QUALIFIED EX-FELON THROUGH THE PILOT
35 PROGRAM; AND

36 (4) DEVELOP AN EVALUATION PROCESS FOR THE PILOT PROGRAM THAT
37 INCLUDES A MECHANISM TO EVALUATE WHETHER THE PILOT PROGRAM HAS

1 OPERATED TO SECURE STABLE EMPLOYMENT OF QUALIFIED EX-FELONS THAT
2 HAVE PARTICIPATED IN THE PROGRAM.

3 2-403.

4 (A) A ONE-STOP CENTER SHALL APPLY TO THE DEPARTMENT FOR
5 DESIGNATION AS A LOCATION FOR THE PILOT PROGRAM.

6 (B) THE APPLICATION SHALL DESCRIBE THE PLAN TO BE IMPLEMENTED BY
7 THE ONE-STOP CENTER TO ADMINISTER THE REQUIREMENTS OF THE PILOT
8 PROGRAM AS PROVIDED IN § 2-402 OF THIS SUBTITLE.

9 (C) (1) THE DEPARTMENT, IN CONSULTATION WITH THE BOARD, SHALL
10 EVALUATE THE APPLICATIONS SUBMITTED BY ONE-STOP CENTERS AND SHALL
11 DESIGNATE ONE-STOP CENTERS IN AT LEAST TWO WORKFORCE INVESTMENT AREAS
12 AS PILOT PROGRAM LOCATIONS.

13 (2) THE DESIGNATION OF ONE-STOP CENTERS UNDER PARAGRAPH (1)
14 OF THIS SUBSECTION SHALL INCLUDE A CONSIDERATION OF THE NUMBER OF
15 QUALIFIED EX-FELONS RESIDING IN THE WORKFORCE INVESTMENT AREA IN WHICH
16 THE ONE-STOP CENTER IS LOCATED.

17 2-404.

18 (A) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, A BUSINESS
19 ENTITY THAT HIRES A QUALIFIED EX-FELON EMPLOYEE THROUGH THE PILOT
20 PROGRAM ESTABLISHED UNDER THIS SUBTITLE MAY CLAIM A TAX CREDIT IN THE
21 AMOUNTS DETERMINED UNDER SUBSECTION (B) OF THIS SECTION FOR WAGES PAID
22 TO A QUALIFIED EX-FELON EMPLOYEE.

23 (B) FOR EACH TAXABLE YEAR, FOR THE WAGES PAID TO EACH QUALIFIED
24 EX-FELON EMPLOYEE, A CREDIT IS ALLOWED IN AN AMOUNT EQUAL TO:

25 (1) 30% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE
26 QUALIFIED EX-FELON EMPLOYEE DURING THE FIRST YEAR OF EMPLOYMENT; AND

27 (2) 20% OF UP TO THE FIRST \$6,000 OF THE WAGES PAID TO THE
28 QUALIFIED EX-FELON EMPLOYEE DURING THE SECOND YEAR OF EMPLOYMENT.

29 (C) (1) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS
30 SECTION FOR AN EMPLOYEE:

31 (I) WHO IS HIRED TO REPLACE A LAID OFF EMPLOYEE OR TO
32 REPLACE AN EMPLOYEE WHO IS ON STRIKE; OR

33 (II) FOR WHOM THE BUSINESS ENTITY SIMULTANEOUSLY
34 RECEIVES FEDERAL OR STATE EMPLOYMENT TRAINING BENEFITS.

1 (2) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS
2 SECTION UNTIL IT HAS NOTIFIED THE DEPARTMENT THAT A QUALIFIED EX-FELON
3 EMPLOYEE HAS BEEN HIRED.

4 (3) A BUSINESS ENTITY MAY CLAIM A CREDIT IN THE AMOUNT
5 PROVIDED IN PARAGRAPH (5) OF THIS SUBSECTION FOR AN EMPLOYEE WHOSE
6 EMPLOYMENT LASTS LESS THAN 1 YEAR IF THE EMPLOYEE:

7 (I) VOLUNTARILY TERMINATES EMPLOYMENT WITH THE
8 EMPLOYER;

9 (II) IS UNABLE TO CONTINUE EMPLOYMENT DUE TO A DISABILITY
10 OR DEATH; OR

11 (III) IS TERMINATED FOR CAUSE.

12 (4) A BUSINESS ENTITY MAY NOT CLAIM THE CREDIT UNDER THIS
13 SECTION IF THE BUSINESS ENTITY IS CLAIMING A TAX CREDIT FOR THE SAME
14 EMPLOYEE UNDER ARTICLE 88A, § 54 OF THE CODE OR § 21-309 OF THE EDUCATION
15 ARTICLE.

16 (5) (I) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN
17 EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR BECAUSE THE EMPLOYEE
18 VOLUNTARILY TERMINATES EMPLOYMENT WITH THE EMPLOYER TO TAKE ANOTHER
19 JOB, THE BUSINESS ENTITY MAY CLAIM A TAX CREDIT OF 30% OF UP TO THE FIRST
20 \$6,000 OF THE WAGES PAID TO THE EMPLOYEE DURING THE COURSE OF
21 EMPLOYMENT.

22 (II) IF A BUSINESS ENTITY IS ENTITLED TO A TAX CREDIT FOR AN
23 EMPLOYEE WHO IS EMPLOYED FOR LESS THAN 1 YEAR FOR A REASON OTHER THAN
24 THAT DESCRIBED IN SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE AMOUNT OF THE
25 CREDIT SHALL BE REDUCED BY THE PROPORTION OF A YEAR THAT THE EMPLOYEE
26 DID NOT WORK.

27 (D) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR
28 EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE BUSINESS ENTITY FOR THAT
29 TAXABLE YEAR, A BUSINESS ENTITY MAY APPLY THE EXCESS AS A CREDIT FOR
30 SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

31 (1) THE FULL AMOUNT OF THE EXCESS IS USED; OR

32 (2) THE EXPIRATION OF THE FIFTH TAXABLE YEAR AFTER THE
33 TAXABLE YEAR IN WHICH THE WAGES FOR WHICH THE CREDIT IS CLAIMED ARE
34 PAID.

35 (E) IF A CREDIT IS CLAIMED UNDER THIS SECTION, THE CLAIMANT MUST
36 MAKE THE ADDITION REQUIRED IN § 10-205 OR § 10-306 OF THE TAX - GENERAL
37 ARTICLE.

1 2-405.

2 (A) THE DEPARTMENT, IN CONSULTATION WITH THE BOARD, SHALL ADOPT
3 REGULATIONS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SUBTITLE.

4 (B) THE COMPTROLLER SHALL ADOPT REGULATIONS TO PROVIDE FOR THE
5 COMPUTATION AND CARRYOVER OF THE CREDIT UNDER § 10-704.10 OF THE TAX -
6 GENERAL ARTICLE.

7 **Article - Tax - General**

8 10-704.10.

9 (A) AN INDIVIDUAL OR CORPORATION MAY CLAIM A CREDIT AGAINST THE
10 INCOME TAX FOR WAGES PAID TO A QUALIFIED EX-FELON EMPLOYEE AS PROVIDED
11 UNDER § 2-404 OF THE CORRECTIONAL SERVICES ARTICLE.

12 (B) (1) AN ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER §
13 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE MAY APPLY THE CREDIT UNDER
14 THIS SECTION:

15 (I) AS A CREDIT AGAINST INCOME TAX DUE ON UNRELATED
16 BUSINESS TAXABLE INCOME AS PROVIDED UNDER §§ 10-304 AND 10-812 OF THIS
17 TITLE; OR

18 (II) AS A CREDIT FOR THE PAYMENT TO THE COMPTROLLER OF
19 TAXES THAT THE ORGANIZATION:

20 1. IS REQUIRED TO WITHHOLD FROM THE WAGES OF
21 EMPLOYEES UNDER § 10-908 OF THIS TITLE; AND

22 2. IS REQUIRED TO PAY TO THE COMPTROLLER UNDER §
23 10-906(A) OF THIS TITLE.

24 (2) IF THE CREDIT ALLOWED UNDER THIS SUBSECTION IN ANY TAXABLE
25 YEAR EXCEEDS THE SUM OF THE STATE INCOME TAX OTHERWISE PAYABLE BY THE
26 ORGANIZATION FOR THAT TAXABLE YEAR AND THE TAXES THAT THE ORGANIZATION
27 HAS WITHHELD FROM THE WAGES OF EMPLOYEES AND IS REQUIRED TO PAY TO THE
28 COMPTROLLER UNDER § 10-906(A) OF THIS TITLE FOR THE TAXABLE YEAR, THE
29 ORGANIZATION MAY APPLY THE EXCESS AS A CREDIT UNDER PARAGRAPH (1)(I) OR (II)
30 OF THIS SUBSECTION IN SUCCEEDING TAXABLE YEARS FOR THE CARRY FORWARD
31 PERIOD PROVIDED IN § 2-404 OF THE CORRECTIONAL SERVICES ARTICLE.

32 (3) THE COMPTROLLER SHALL ADOPT REGULATIONS TO PROVIDE
33 PROCEDURES FOR CLAIMING AND APPLYING CREDITS AUTHORIZED UNDER
34 PARAGRAPH (1)(II) OF THIS SUBSECTION.

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

1 **Article - Tax - General**

2 10-205.

3 (b) The addition under subsection (a) of this section includes the amount of a
4 credit claimed under:

5 (1) § 10-702 of this title for wages paid to an employee in an enterprise
6 zone;

7 (2) § 10-704.3 of this title or § 8-213 of this article for wages paid and
8 qualified child care or transportation expenses incurred with respect to qualified
9 employment opportunity employees; [or]

10 (3) § 10-704.7 of this title or § 8-216 of this article for wages paid and
11 qualified child care or transportation expenses incurred with respect to a qualified
12 employee with a disability; OR

13 (4) § 10-704.10 OF THIS TITLE FOR WAGES PAID TO A QUALIFIED
14 EX-FELON EMPLOYEE.

15 10-306.

16 (b) The addition under subsection (a) of this section includes the additions
17 required for an individual under:

18 (1) § 10-205(b) of this title (Enterprise zone wage credit, employment
19 opportunity credit, [and] disability credit, AND QUALIFIED EX-FELON EMPLOYEE
20 CREDIT);

21 (2) § 10-205(c) of this title (Reforestation and timber stand
22 modification);

23 (3) § 10-205(e) of this title (Net operating loss modification);

24 (4) § 10-205(g) of this title (Unlicensed child care facility operating
25 expenses); and

26 (5) § 10-205(i) of this title (Maryland research and development tax
27 credit).

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

30 **Article - Tax - General**

31 10-205.

32 (b) The addition under subsection (a) of this section includes the amount of a
33 credit claimed under:

1 (1) § 10-702 of this title for wages paid to an employee in an enterprise
2 zone; OR

3 (2) § 10-704.10 OF THIS TITLE FOR WAGES PAID TO A QUALIFIED
4 EX-FELON EMPLOYEE.

5 10-306.

6 (b) The addition under subsection (a) of this section includes the additions
7 required for an individual under:

8 (1) § 10-205(b) of this title (Enterprise zone wage credit AND QUALIFIED
9 EX-FELON CREDIT);

10 (2) § 10-205(c) of this title (Reforestation and timber stand
11 modification);

12 (3) § 10-205(e) of this title (Net operating loss modification);

13 (4) § 10-205(g) of this title (Unlicensed child care facility operating
14 expenses); and

15 (5) § 10-205(i) of this title (Maryland research and development tax
16 credit).

17 SECTION 4. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall
18 take effect on the taking effect of the termination provision specified in Section 3 of
19 Chapter 492 of the Acts of the General Assembly of 1995, as amended. If that
20 termination provision takes effect, Section 2 of this Act shall be abrogated and of no
21 further force and effect. This Act may not be interpreted to have any effect on that
22 termination provision.

23 SECTION 5. AND BE IT FURTHER ENACTED, That, except as provided in
24 Section 4 of this Act, this Act shall take effect July 1, 2002, and shall be applicable to
25 all taxable years beginning after December 31, 2001, but before January 1, 2007;
26 provided, however, that the tax credit under § 2-404 of the Correctional Services
27 Article, as enacted under Section 1 of this Act, shall be allowed for employees hired on
28 or after July 1, 2002 but before December 31, 2005; and provided further that any
29 excess credits under § 2-404 of the Correctional Services Article may be carried
30 forward and, subject to the limitations under § 2-404, may be applied as a credit for
31 taxable years beginning on or after January 1, 2007. This Act shall remain in effect
32 for a period of 2 years 6 months and at the end of December 31, 2004, with no further
33 action required by the General Assembly, this Act shall be abrogated and of no further
34 force and effect.