

House Bill 66

By: Representative Davis of the 109th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to abolish the state income tax; to increase the rate of tax on the retail
3 purchase, retail sale, rental, storage, use, or consumption of certain tangible property and on
4 certain services; to provide for applicability with respect to building and construction
5 materials and to certain services; to provide for application of sales and use taxes with
6 respect to certain sales of motor fuels; to provide for conforming changes with respect to
7 certain tax ceilings, imposition of taxes, collection from dealers, disposition of certain excess
8 taxes, compensation of dealers for reporting and paying taxes, and payment of taxes by
9 certain contractors; to provide for editorial revision; to provide for other matters relative to
10 the foregoing; to provide for an effective date; to repeal conflicting laws; and for other
11 purposes.

12 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

13 **SECTION 1.**

14 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
15 amended by repealing in its entirety Chapter 7, relating to income taxes.

16 **SECTION 2.**

17 Said title is further amended by adding a new Chapter 7 to read as follows:

18 **"CHAPTER 7**

19 48-7-1.

20 On and after January 1, 2008, there shall be no income taxes whatsoever levied or collected
21 by the state or any political subdivision thereof and no income tax returns are required."

1 "48-8-30.

2 (a) There is levied and imposed a tax on the retail purchase, retail sale, rental, storage, use,
3 or consumption of tangible personal property and on the services described in this article.

4 (b)(1) Every purchaser of tangible personal property at retail in this state shall be liable
5 for a tax on the purchase at the rate of 4 8 percent of the sales price of the purchase. The
6 tax shall be paid by the purchaser to the retailer making the sale, as provided in this
7 article. The retailer shall remit the tax to the commissioner as provided in this article and,
8 when received by the commissioner, the tax shall be a credit against the tax imposed on
9 the retailer. Every person making a sale or sales of tangible personal property at retail
10 in this state shall be a retailer and a dealer and shall be liable for a tax on the sale at the
11 rate of 4 8 percent of the gross sale or gross sales; or the amount of taxes collected by him
12 or her from his or her purchaser or purchasers, whichever is greater.

13 (2) No retail sale shall be taxable to the retailer or dealer which is not taxable to the
14 purchaser at retail.

15 (c)(1) Upon the first instance of use, consumption, distribution, or storage within this
16 state of tangible personal property purchased at retail outside this state, the owner or user
17 of the property shall be a dealer and shall be liable for a tax at the rate of 4 8 percent of
18 the cost price, except as provided in paragraph (2) of this subsection.

19 (2) Upon the first instance of use, consumption, distribution, or storage within this state
20 of tangible personal property purchased at retail outside this state and used outside this
21 state for more than six months prior to its first use within this state, the owner or user of
22 the property shall be a dealer and shall be liable for a tax at the rate of 4 8 percent of the
23 cost price or fair market value of the property, whichever is the lesser.

24 (3) This subsection shall not be construed to require a duplication in the payment of the
25 tax. The tax imposed by this subsection shall be subject to the credit otherwise granted
26 by this article for like taxes previously paid in another state.

27 (c.1)(1) Every purchaser of tangible personal property at retail outside this state from a
28 dealer, as defined in subparagraph (H) of paragraph (3) of Code Section 48-8-2, when
29 such property is to be used, consumed, distributed, or stored within this state, shall be
30 liable for a tax on the purchase at the rate of 4 8 percent of the sales price of the purchase.
31 It shall be prima-facie evidence that such property is to be used, consumed, distributed,
32 or stored within this state if that property is delivered in this state to the purchaser or
33 agent thereof. The tax shall be paid by the purchaser to the retailer making the sale, as
34 provided in this article. The retailer shall remit the tax to the commissioner as provided
35 in this article and, when received by the commissioner, the tax shall be a credit against
36 the tax imposed on the retailer. Every person who is a dealer, as defined in subparagraph
37 (H) of paragraph (3) of Code Section 48-8-2, and who makes any sale of tangible

1 personal property at retail outside this state which property is to be delivered in this state
2 to a purchaser or purchaser's agent shall be a retailer and a dealer for purposes of this
3 article and shall be liable for a tax on the sale at the rate of ~~4~~ 8 percent of such gross sales
4 or the amount of tax as collected by that person from purchasers having their purchases
5 delivered in this state, whichever is greater.

6 (2) No retail sale shall be taxable to the retailer or dealer which is not taxable to the
7 purchaser at retail. The tax imposed by this subsection shall be subject to the credit
8 otherwise granted by this article for like taxes previously paid in another state. This
9 subsection shall not be construed to require a duplication in the payment of the tax.

10 (d)(1) Every person to whom tangible personal property in the state is leased or rented
11 shall be liable for a tax on the lease or rental at the rate of ~~4~~ 8 percent of the gross lease
12 or rental charge. The tax shall be paid to the person who leases or rents the property by
13 the person to whom the property is leased or rented. A person who leases or rents
14 property to others as a dealer under this article shall remit the tax to the commissioner,
15 as provided in this article. When received by the commissioner, the tax shall be a credit
16 against the tax imposed on the person who leases or rents the property to others. Every
17 person who leases or rents tangible personal property in this state to others shall be a
18 dealer and shall be liable for a tax on the lease or rental at the rate of ~~4~~ 8 percent of the
19 gross lease or rental proceeds; or the amount of taxes collected by him or her from
20 persons to whom he or she leases or rents tangible personal property, whichever is
21 greater.

22 (2) No lease or rental shall be taxable to the person who leases or rents tangible property
23 to another which is not taxable to the person to whom the property is leased or rented.

24 (3) The lessee of both taxable and exempt property in this state under a single lease
25 agreement containing a lease period of ten years or more shall have the option to
26 discharge in full all sales and use taxes imposed by this article relating to the tangible
27 personal property by paying in a lump sum ~~4~~ 8 percent of the fair market value of the
28 tangible personal property at the date of inception of the lease agreement in the same
29 manner and under the same conditions applicable to sales of the tangible personal
30 property.

31 (e) Upon the first instance of use within this state of tangible personal property leased or
32 rented outside this state, the person to whom the property is leased or rented shall be a
33 dealer and shall be liable for a tax at the rate of ~~4~~ 8 percent of the rental charge paid to the
34 person who leased or rented the property, subject to the credit authorized for like taxes
35 previously paid in another state.

36 (e.1)(1) Every person who leases, as lessor, or rents tangible personal property outside
37 this state for use within this state shall be liable for a tax at the rate of ~~4~~ 8 percent of the

1 rental charge paid for that lease or rental if that person is a dealer, as defined in
 2 subparagraph (H) of paragraph (3) of Code Section 48-8-2₂ and title to that property
 3 remains in that person. It shall be prima-facie evidence that such property is to be used
 4 within this state if that property is delivered in this state to the lessee or renter of such
 5 property, or to the agent of either. The tax shall be paid by the lessee or renter and
 6 payment of the tax shall be made to the lessor or person receiving rental payments for that
 7 property, which person shall be the dealer for purposes of this article. The dealer shall
 8 remit the tax to the commissioner as provided in this article; and, when received by the
 9 commissioner, the tax shall be a credit against the tax imposed on the dealer. Every
 10 person who is a dealer, as defined in subparagraph (H) of paragraph (3) of Code Section
 11 48-8-2₂ and who leases or rents tangible personal property outside this state to be
 12 delivered in this state to the lessee, renter, or agent of either shall be a dealer and shall be
 13 liable as such for a tax on the lease or rental at the rate of 4 8 percent of the gross
 14 proceeds from such leases or rentals or the amount of taxes collected by that dealer for
 15 leases or rentals of tangible personal property delivered in this state, whichever is greater.

16 (2) No lease or rental shall be taxable to the dealer which is not taxable to the lessee or
 17 renter. The tax imposed by this subsection shall be subject to the credit granted by this
 18 article for like taxes previously paid in another state. This subsection shall not be
 19 construed to require a duplication in the payment of the tax.

20 (f)(1) Every person purchasing or receiving any service within this state, the purchase
 21 of which is a retail sale, shall be liable for tax on the purchase at the rate of 4 8 percent
 22 of the gross charge or charges made for the purchase. The tax shall be paid by the person
 23 purchasing or receiving the service to the person furnishing the service. The person
 24 furnishing the service, as a dealer under this article, shall remit the tax to the
 25 commissioner as provided in this article; and, when received by the commissioner, the
 26 tax shall be a credit against the tax imposed on the person furnishing the service. Every
 27 person furnishing a service, the purchase of which is a retail sale, shall be a dealer and
 28 shall be liable for a tax on the sale at the rate of 4 8 percent of the gross charge or charges
 29 made for furnishing the service; or the amount of taxes collected by him or her from the
 30 person to whom the service is furnished, whichever is greater.

31 (2) No sale of services shall be taxable to the person furnishing the service which is not
 32 taxable to the purchaser of the service.

33 (g) Whenever a purchaser of tangible personal property under subsection (b) or (c.1) of
 34 this Code section, a lessee or renter of the property under subsection (d) or (e.1) of this
 35 Code section, or a purchaser of taxable services under subsection (f) of this Code section
 36 does not pay the tax imposed upon him or her to the retailer, lessor, or dealer who is
 37 involved in the taxable transaction, the purchaser, lessee, or renter shall be a dealer himself

1 or herself and the commissioner, whenever he or she has reason to believe that a purchaser
 2 or lessee has not so paid the tax, may assess and collect the tax directly against and from
 3 the purchaser, lessee, or renter, unless the purchaser, lessee, or renter shows that the
 4 retailer, lessor, or dealer who is involved in the transaction has nevertheless remitted to the
 5 commissioner the tax imposed on the transaction. If payment is received directly from the
 6 purchaser, it shall not be collected a second time from the retailer, lessor, or dealer who is
 7 involved.

8 (h) The tax imposed by this Code section shall be collected from the dealer and paid at the
 9 time and in the manner provided in this article. Any person engaging or continuing in
 10 business as a retailer and wholesaler or jobber shall pay the tax imposed on the gross
 11 proceeds of retail sales of the business at the rate specified when proper books are kept
 12 showing separately the gross proceeds of sales for each business. If the records are not
 13 kept separately, the tax shall be paid as a retailer or dealer on the gross sales of the
 14 business. For the purpose of this Code section, all sales through any one vending machine
 15 shall be treated as a single sale. The gross proceeds for reporting vending sales shall be
 16 treated as if the tax is included in the sale and the taxable proceeds shall be net of the tax
 17 included in the sale.

18 (i) The tax levied by this Code section is in addition to all other taxes, whether levied in
 19 the form of excise, license, or privilege taxes, and shall be in addition to all other fees and
 20 taxes levied."

21 SECTION 6.

22 Said title is further amended by revising Code Section 48-8-32, relating to collection of the
 23 tax from dealers, as follows:

24 "48-8-32.

25 The tax at the rate of 4 8 percent of the retail sales price at the time of sale or 4 8 percent
 26 of the cost price at the time of purchase, as the case may be, shall be collectable from all
 27 persons engaged as dealers in the sale at retail, or in the use, consumption, distribution, or
 28 storage for use or consumption in this state of tangible personal property."

29 SECTION 7.

30 Said title is further amended by revising Code Section 48-8-43, relating to the disposition of
 31 certain excess taxes, as follows:

32 "48-8-43.

33 When the tax collected for any period is in excess of 4 8 percent, the total tax collected
 34 shall be paid over to the commissioner less the compensation to be allowed the dealer."

SECTION 8.

Said title is further amended by revising subsection (d) of Code Section 48-8-63, relating to the payment of the tax by certain contractors, as follows:

"(d)(1) Any subcontractor who enters into a construction contract with a general or prime contractor shall be liable under this article as a general or prime contractor. Any general or prime contractor who enters into any construction contract or contracts with any subcontractor, where the total amount of such contract or contracts between such general or prime contractor and any subcontractors on any given project equals or exceeds \$250,000.00, shall withhold up to ~~4~~ 8 percent of the payments due the subcontractor in satisfaction of any sales or use taxes owed this state.

(2) The prime or general contractor shall withhold payments on all contracts that meet the criteria specified in paragraph (1) of this subsection until the subcontractor furnishes such prime or general contractor with a certificate issued by the commissioner showing that all sales taxes accruing by reason of the contract between the subcontractor and the general or prime contractor have been paid and satisfied. If the prime or general contractor for any reason fails to withhold up to ~~4~~ 8 percent of the payments due the subcontractor under their contract, such prime or general contractor shall become liable for any sales or use taxes due or owed this state by the subcontractor."

SECTION 9.

Said title is further amended by revising paragraphs (3.1), (4.1), and (5.1) of subsection (a) of Code Section 48-13-51, relating to the excise tax on rooms, lodgings, and accommodations, as follows:

"(3.1) Notwithstanding any other provision of this subsection, a county (within the territorial limits of the special district located within the county) and the municipalities within a county in which a trade and convention center authority has been created by intergovernmental contract between a county and one or more municipalities located therein, and which trade and convention center authority is in existence on or before March 21, 1988, and which trade and convention center authority has not constructed or operated any facility before March 21, 1988, may levy a tax under this Code section at a rate of 6 percent. A county or municipality levying a tax pursuant to this paragraph shall expend (in each fiscal year during which the tax is collected under this paragraph (3.1)) an amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 6 percent for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding, supporting, acquiring, constructing, renovating, improving, and equipping buildings, structures, and facilities, including, but not limited to, a trade and convention center, exhibit hall, conference center, performing arts center, accommodations facilities

1 including food service, or any combination thereof, for convention, trade show, athletic,
2 musical, theatrical, cultural, civic, and performing arts purposes and other events and
3 activities for similar and related purposes, acquiring the necessary property therefor, both
4 real and personal, and funding all expenses incident thereto, and supporting, maintaining,
5 and promoting such facilities owned, operated, or leased by or to the local trade and
6 convention center authority; or (C) for some combination of such purposes; provided,
7 however, that at least 50 percent of the total taxes collected at the rate of 6 percent shall
8 be expended for the purposes specified in subparagraph (B) of this paragraph (3.1).
9 Amounts so expended shall be expended only through a contract or contracts with the
10 state, a department of state government, a state authority, a convention and visitors
11 bureau authority created by local Act of the General Assembly for a municipality, a local
12 building authority created by local constitutional amendment, and a trade and convention
13 center authority created by intergovernmental contract between a county and one or more
14 municipalities located therein, or a private sector nonprofit organization or through a
15 contract or contracts with some combination of such entities. The aggregate amount of
16 all excise taxes imposed under this paragraph (3.1) and all sales and use taxes, and other
17 taxes imposed by a county or municipality, or both, shall not exceed ~~13~~ 17 percent. Any
18 tax levied pursuant to this paragraph (3.1) shall terminate not later than December 31,
19 2029, provided that during any period during which there remains outstanding any
20 obligation issued to fund a facility as contemplated by this paragraph (3.1), secured in
21 whole or in part by a pledge of a tax authorized under this Code section, the powers of
22 the counties and municipalities to impose and distribute the tax imposed by this
23 paragraph (3.1) shall not be diminished or impaired by the state and no county or
24 municipality levying the tax imposed by this paragraph (3.1) shall cease to levy the tax
25 in any manner that will impair the interests and rights of the holder of any such
26 obligation. This proviso shall be for the benefit of the holder of any such obligation and,
27 upon the issuance of any such obligation by a building authority created by local
28 constitutional amendment, shall constitute a contract with the holder of such obligation.
29 Notwithstanding any other provision of this Code section to the contrary, as used in this
30 paragraph (3.1), the term: 'fund' or 'funding' shall include the cost and expense of all
31 things deemed necessary by a building authority created by local constitutional
32 amendment for the construction and operation of a facility or facilities including but not
33 limited to the study, operation, marketing, acquisition, construction, financing, including
34 the payment of principal and interest on any obligation of the building authority created
35 by local constitutional amendment and any obligation of the building authority created
36 by local constitutional amendment to refund any prior obligation of the building authority
37 created by local constitutional amendment, development, extension, enlargement, or

1 improvement of land, waters, property, streets, highways, buildings, structures,
 2 equipment, or facilities and the repayment of any obligation incurred by an authority in
 3 connection therewith; 'obligation' shall include bonds, notes, or any instrument creating
 4 an obligation to pay or reserve moneys and having an initial term of not more than 37
 5 years; and 'facility' or 'facilities' shall mean any of the buildings, structures, and facilities
 6 described in subparagraph (B) of this paragraph (3.1) and any associated parking areas
 7 or improvements originally owned or operated incident to the ownership or operation of
 8 such facility used for any purpose or purposes specified in subparagraph (B) of this
 9 paragraph (3.1) by a building authority created by local constitutional amendment."

10 "(4.1) Notwithstanding any other provision of this subsection, a county (within the
 11 territorial limits of the special district located within the county) or municipality within
 12 a county in which a coliseum authority has been created by local Act of the General
 13 Assembly and which authority is in existence on or before July 1, 1963, for the purpose
 14 of owning or operating a facility, may levy a tax under this Code section at a rate of 7
 15 percent. A county or municipality levying a tax pursuant to this paragraph shall expend
 16 (in each fiscal year during which the tax is collected under this paragraph (4.1)) an
 17 amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 7 percent
 18 for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding and
 19 supporting a facility owned or operated by such coliseum authority; or (C) for some
 20 combination of such purposes. Amounts so expended shall be expended only through a
 21 contract or contracts with the state, a department of state government, a state authority,
 22 a convention and visitors bureau authority created by local Act of the General Assembly
 23 for a municipality, a local coliseum authority, or a private sector nonprofit organization,
 24 or through a contract or contracts with some combination of such entities, except that
 25 amounts expended for purpose (B) may be so expended in any otherwise lawful manner
 26 without the necessity of a contract. The aggregate amount of all excise taxes imposed
 27 under this paragraph (4.1) and all sales and use taxes, and other taxes imposed by a
 28 county or municipality, or both, shall not exceed ~~12~~ 16 percent. Any tax levied pursuant
 29 to this paragraph (4.1) shall terminate not later than December 31, 2028, provided that
 30 during any period during which there remains outstanding any obligation which is
 31 incurred prior to January 1, 1995, issued to fund a facility as contemplated by this
 32 paragraph (4.1), and secured in whole or in part by a pledge of a tax authorized under this
 33 Code section, the powers of the counties and municipalities to impose and distribute the
 34 tax imposed by this paragraph (4.1) shall not be diminished or impaired by the state and
 35 no county or municipality levying the tax imposed by this paragraph (4.1) shall cease to
 36 levy the tax in any manner that will impair the interest and rights of the holders of any
 37 such obligation. This proviso shall be for the benefit of the holder of any such obligation

1 and, upon the issuance of any such obligation by a coliseum and exhibit hall authority,
2 shall constitute a contract with the holder of such obligations. Notwithstanding any other
3 provision of this Code section to the contrary, as used in this paragraph (4.1), the term:
4 'fund' and 'funding' shall include the cost and expense of all things deemed necessary by
5 a local coliseum authority for the construction, renovation, and operation of a facility
6 including but not limited to the study, operation, marketing, acquisition, construction,
7 finance, development, extension, enlargement, or improvement of land, waters, property,
8 streets, highways, buildings, structures, equipment, or facilities, and the repayment of any
9 obligation incurred by a local coliseum authority in connection therewith; 'obligation'
10 shall include bonds, notes, or any instrument creating an obligation to pay or reserve
11 moneys incurred prior to January 1, 1995, and having an initial term of not more than 30
12 years; and 'facility' shall mean a coliseum or other facility and any associated parking
13 areas or improvements originally owned or operated incident to the ownership or
14 operation of a facility used for convention and trade show purposes or amusement
15 purposes, educational purposes, or a combination thereof and for fairs, expositions, or
16 exhibitions in connection therewith by a local coliseum authority."

17 "(5.1) Notwithstanding any other provision of this subsection, a county (within the
18 territorial limits of the special district located within the county) and the municipalities
19 within a county in which a coliseum and exhibit hall authority has been created by local
20 Act of the General Assembly for a county and one or more municipalities therein, and
21 which local coliseum and exhibit hall authority is in existence on or before January 1,
22 1991, and which local coliseum and exhibit hall authority has not constructed or operated
23 any facility before January 1, 1991, may levy a tax under this Code section at a rate of 8
24 percent. A county or municipality levying a tax pursuant to this paragraph shall expend
25 (in each fiscal year during which the tax is collected under this paragraph (5.1)) an
26 amount equal to at least 62 1/2 percent of the total taxes collected at the rate of 8 percent
27 for the purpose of: (A) promoting tourism, conventions, and trade shows; (B) funding,
28 supporting, acquiring, constructing, renovating, improving, and equipping buildings,
29 structures, and facilities, including, but not limited to, a coliseum, exhibit hall, conference
30 center, performing arts center, or any combination thereof, for convention, trade show,
31 athletic, musical, theatrical, cultural, civic, and performing arts purposes and other events
32 and activities for similar and related purposes, acquiring the necessary property therefor,
33 both real and personal, and funding all expenses incident thereto, and supporting,
34 maintaining, and promoting such facilities owned, operated, or leased by or to the local
35 coliseum and exhibit hall authority or a downtown development authority; or (C) for
36 some combination of such purposes; provided, however, that at least 50 percent of the
37 total taxes collected at the rate of 8 percent shall be expended for the purposes specified

1 in subparagraph (B) of this paragraph (5.1). Amounts so expended shall be expended
2 only through a contract or contracts with the state, a department of state government, a
3 state authority, a convention and visitors bureau authority created by local Act of the
4 General Assembly for a municipality, a local coliseum and exhibit hall authority, a
5 downtown development authority, or a private sector nonprofit organization or through
6 a contract or contracts with some combination of such entities, notwithstanding any
7 provision of paragraph (8) of this subsection to the contrary. The aggregate amount of
8 all excise taxes imposed under this paragraph (5.1) and all sales and use taxes, and other
9 taxes imposed by a county or municipality, or both, shall not exceed ~~13~~ 17 percent;
10 provided, however, that any sales tax for educational purposes which is imposed pursuant
11 to Article VIII, Section VI, Paragraph IV of the Constitution shall not be included in
12 calculating such limitation. Any tax levied pursuant to this paragraph (5.1) shall
13 terminate not later than December 31, 2028, provided that during any period during
14 which there remains outstanding any obligation issued to fund a facility as contemplated
15 by this paragraph (5.1), secured in whole or in part by a pledge of a tax authorized under
16 this Code section, the powers of the counties and municipalities to impose and distribute
17 the tax imposed by this paragraph (5.1) shall not be diminished or impaired by the state
18 and no county or municipality levying the tax imposed by this paragraph (5.1) shall cease
19 to levy the tax in any manner that will impair the interests and rights of the holder of any
20 such obligation. This proviso shall be for the benefit of the holder of any such obligation
21 and, upon the issuance of any such obligation by a local coliseum and exhibit hall
22 authority or a downtown development authority, shall constitute a contract with the
23 holder of such obligation. Notwithstanding any other provision of this Code section to
24 the contrary, as used in this paragraph (5.1), the term: 'fund' or 'funding' shall include the
25 cost and expense of all things deemed necessary by a local coliseum and exhibit hall
26 authority or a downtown development authority for the construction and operation of a
27 facility or facilities including but not limited to the study, operation, marketing,
28 acquisition, construction, financing, including the payment of principal and interest on
29 any obligation of the local coliseum and exhibit hall authority or the downtown
30 development authority and any obligation of the local coliseum and exhibit hall authority
31 or the downtown development authority to refund any prior obligation of the local
32 coliseum and exhibit hall authority or the downtown development authority,
33 development, extension, enlargement, or improvement of land, waters, property, streets,
34 highways, buildings, structures, equipment, or facilities and the repayment of any
35 obligation incurred by an authority in connection therewith; 'obligation' shall include
36 bonds, notes, or any instrument creating an obligation to pay or reserve moneys and
37 having an initial term of not more than 37 years; 'facility' or 'facilities' shall mean any of

1 the buildings, structures, and facilities described in subparagraph (B) of this paragraph
2 (5.1) and any associated parking areas or improvements originally owned or operated
3 incident to the ownership or operation of such facility used for any purpose or purposes
4 specified in subparagraph (B) of this paragraph (5.1) by a local coliseum and exhibit hall
5 authority or a downtown development authority; and 'downtown development authority'
6 shall mean a downtown development authority created by local Act of the General
7 Assembly for a municipality pursuant to a local constitutional amendment."

8 **SECTION 10.**

9 This Act shall become effective on January 1, 2008.

10 **SECTION 11.**

11 All laws and parts of laws in conflict with this Act are repealed.