

House Bill 1246 (AS PASSED HOUSE AND SENATE)

By: Representatives Peake of the 137th, Royal of the 171st, and Parrish of the 156th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 and 33 of the Official Code of Georgia Annotated, relating, respectively,
2 to revenue and taxation and insurance, so as to revise and change certain provisions
3 regarding state taxation; to change certain provisions regarding income tax credits for certain
4 business enterprises by including broadcasting; to change certain provisions regarding
5 income tax credits for business enterprises in less developed areas by including broadcasting;
6 to change certain provisions regarding income tax credits for qualified research expenses by
7 including broadcasting; to change certain provisions regarding alternative tax credits for base
8 year port traffic increases by including broadcasting; to change certain provisions regarding
9 income tax credits for existing business enterprises undergoing qualified business expansion
10 by including broadcasting; to change certain provisions regarding income tax credits to
11 business enterprises for leased motor vehicles by including broadcasting; to provide for state
12 insurance premium tax credits for insurance companies located in certain counties designated
13 as less developed areas; to provide for procedures, conditions, and limitations; to provide for
14 assignment, carryover, and liability regarding such credits; to provide for powers, duties, and
15 authority of the commissioner of community affairs and the Commissioner of Insurance; to
16 provide for related matters; to provide for effective dates; to provide for applicability; to
17 repeal conflicting laws; and for other purposes.

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

19 style="text-align:center">**SECTION 1.**

20 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
21 amended by revising subsection (a) and paragraph (2) of subsection (e) of Code Section
22 48-7-40, relating to income tax credits for certain business enterprises, as follows:

23 "(a) As used in this Code section, the term:

24 (1) 'Broadcasting' means the transmission or licensing of audio, video, text, or other
25 programming content to the general public, subscribers, or to third parties via radio,
26 television, cable, satellite, or the Internet or Internet Protocol and includes motion picture
27 and sound recording, editing, production, postproduction, and distribution. 'Broadcasting'

1 is limited to establishments classified under the 2007 North American Industry
 2 Classification System Codes 515, broadcasting; 516, Internet publishing and
 3 broadcasting; 517, telecommunications; and 512, motion picture and sound recording
 4 industries.

5 ~~(1)~~(2) 'Business enterprise' means any business or the headquarters of any such business
 6 which is engaged in manufacturing, warehousing and distribution, processing,
 7 telecommunications, broadcasting, tourism, and research and development industries.
 8 Such term shall not include retail businesses.

9 ~~(2)~~(3) 'Existing business enterprise' means any business or the headquarters of any such
 10 business which has operated for the immediately preceding three years a facility in this
 11 state which is engaged in manufacturing, warehousing and distribution, processing,
 12 telecommunications, broadcasting, tourism, or research and development industries.
 13 Such term shall not include retail businesses."

14 "(2) Existing business enterprises as defined under paragraph (2) of subsection (a) of this
 15 Code section shall be allowed an additional tax credit for taxes imposed under this article
 16 equal to \$500.00 per eligible new full-time employee job for one year after the creation
 17 of such job. The additional credit shall be claimed in year two after the creation of such
 18 job. The number of new full-time jobs shall be determined by comparing the monthly
 19 average number of full-time employees subject to Georgia income tax withholding for
 20 the taxable year with the corresponding period of the prior taxable year. In tier 1
 21 counties, those existing business enterprises that increase employment by five or more
 22 shall be eligible for the credit. In tier 2 counties, only those existing business enterprises
 23 that increase employment by ten or more shall be eligible for the credit. In tier 3
 24 counties, only those existing business enterprises that increase employment by 15 or more
 25 shall be eligible for the credit. In tier 4 counties, only those existing business enterprises
 26 that increase employment by 25 or more shall be eligible for the credit. The average
 27 wage of the new jobs created must be above the average wage of the county that has the
 28 lowest average wage of any county in the state to qualify as reported in the most recently
 29 available annual issue of the Georgia Employment and Wages Averages Report of the
 30 Department of Labor. To qualify for a credit under this paragraph, the employer must
 31 make health insurance coverage available to the employee filling the new full-time job;
 32 provided, however, that nothing in this paragraph shall be construed to require the
 33 employer to pay for all or any part of health insurance coverage for such an employee in
 34 order to claim the credit provided for in this paragraph if such employer does not pay for
 35 all or any part of health insurance coverage for other employees. Credit shall not be
 36 allowed during a year if the net employment increase falls below the number required in
 37 such tier. Any credit received for years prior to the year in which the net employment

1 increase falls below the number required in such tier shall not be affected. The state revenue
 2 commissioner shall adjust the credit allowed each year for net new employment fluctuations
 3 above the minimum level of the number required in such tier. This paragraph shall apply
 4 only to new eligible full-time jobs created in taxable years beginning on or after January 1,
 5 2006, and ending no later than taxable years beginning prior to January 1, 2011."

6 SECTION 2.

7 Said title is further amended by revising subsection (a) of Code Section 48-7-40.1, relating
 8 to tax credits for business enterprises in less developed areas, as follows:

9 "(a) As used in this Code section, the term:

10 (1) 'Broadcasting' means the transmission or licensing of audio, video, text, or other
 11 programming content to the general public, subscribers, or to third parties via radio,
 12 television, cable, satellite, or the Internet or Internet Protocol and includes motion picture
 13 and sound recording, editing, production, postproduction, and distribution. 'Broadcasting'
 14 is limited to establishments classified under the 2007 North American Industry
 15 Classification System Codes 515, broadcasting; 516, Internet publishing and
 16 broadcasting; 517, telecommunications; and 512, motion picture and sound recording
 17 industries.

18 (2) 'Business enterprise' means any business or the headquarters of any such
 19 business which is engaged in manufacturing, warehousing and distribution, processing,
 20 telecommunications, broadcasting, tourism, and research and development industries.
 21 Such term shall not include retail businesses."

22 SECTION 3.

23 Said title is further amended by revising subsection (a) of Code Section 48-7-40.12, relating
 24 to tax credits for qualified research expenses, as follows:

25 "(a) As used in this Code section, the term:

26 (1) 'Base amount' means the product of a business enterprise's Georgia taxable net
 27 income in the current taxable year and the average of the ratios of its aggregate qualified
 28 research expenses to Georgia taxable net income for the preceding three taxable years or
 29 0.300, whichever is less.

30 (2) 'Broadcasting' means the transmission or licensing of audio, video, text, or other
 31 programming content to the general public, subscribers, or to third parties via radio,
 32 television, cable, satellite, or the Internet or Internet Protocol and includes motion picture
 33 and sound recording, editing, production, postproduction, and distribution. 'Broadcasting'
 34 is limited to establishments classified under the 2007 North American Industry

1 Classification System Codes 515, broadcasting; 516, Internet publishing and
 2 broadcasting; 517, telecommunications; and 512, motion picture and sound recording
 3 industries.

4 ~~(2)~~(3) 'Business enterprise' means any business or the headquarters of any such business
 5 which is engaged in manufacturing, warehousing and distribution, processing,
 6 telecommunications, broadcasting, tourism, and research and development industries.
 7 Such term shall not include retail businesses.

8 ~~(3)~~(4) 'Qualified research expenses' means qualified research expenses for any business
 9 enterprise as that term is defined in Section 41 of the Internal Revenue Code of 1986, as
 10 amended, except that all wages paid and all purchases of services and supplies must be
 11 for research conducted within the State of Georgia."

12 SECTION 4.

13 Said title is further amended by revising subsection (a) of Code Section 48-7-40.15, relating
 14 to alternative tax credits for base year port traffic increases, as follows:

15 "(a) As used in this Code section, the term:

16 (1) 'Base year port traffic' means the total amount of net tons, containers, or twenty-foot
 17 equivalent units (TEU's), of product actually transported by way of a waterborne ship or
 18 vehicle through a port facility during the period from January 1, 1997, through December
 19 31, 1997; provided, however, that in the event the total amount actually transported
 20 during such period was not at least 75 net tons, five containers, or ten twenty-foot
 21 equivalent units (TEU's), then 'base year port traffic' means 75 net tons, five containers,
 22 or ten twenty-foot equivalent units (TEU's).

23 (2) 'Broadcasting' means the transmission or licensing of audio, video, text, or other
 24 programming content to the general public, subscribers, or to third parties via radio,
 25 television, cable, satellite, or the Internet or Internet Protocol and includes motion picture
 26 and sound recording, editing, production, postproduction, and distribution. 'Broadcasting'
 27 is limited to establishments classified under the 2007 North American Industry
 28 Classification System Codes 515, broadcasting; 516, Internet publishing and
 29 broadcasting; 517, telecommunications; and 512, motion picture and sound recording
 30 industries.

31 ~~(2)~~(3) 'Business enterprise' means any business or the headquarters of any such business
 32 which is engaged in manufacturing, warehousing and distribution, processing,
 33 telecommunications, broadcasting, tourism, and research and development industries but
 34 shall not include retail businesses.

1 ~~(3)~~(4) 'Port facility' means any privately owned or publicly owned facility located within
 2 this state through which product is transported by way of a waterborne ship or vehicle to
 3 or from destinations outside this state.

4 ~~(4)~~(5) 'Port traffic' means the total amount of net tons, containers, or twenty-foot
 5 equivalent units (TEU's) of product transported by way of a waterborne ship or vehicle
 6 through a port facility.

7 ~~(5)~~(6) 'Product' means a marketable product or component of a product which has an
 8 economic value to the wholesale or retail consumer and is ready to be used without
 9 further alteration of its form or a product or material which is marketed as a prepared
 10 material or is a component in the manufacturing and assembly of other finished products.

11 ~~(6)~~(7) 'Qualified investment property' means all real and personal property purchased or
 12 acquired by a taxpayer for use in the construction of an additional manufacturing or
 13 telecommunications facility to be located in this state or in the expansion of an existing
 14 manufacturing or telecommunications facility located in this state, including, but not
 15 limited to, moneys expended on land acquisition, improvements, buildings, building
 16 improvements, and machinery and equipment to be used in the manufacturing or
 17 telecommunications facility. The department shall promulgate rules defining eligible
 18 manufacturing facilities, telecommunications facilities, and qualified investment property
 19 pursuant to this Code section."

20 SECTION 5.

21 Said title is further amended by revising subsection (a) of Code Section 48-7-40.21, relating
 22 to tax credits for existing business enterprises undergoing qualified business expansion, as
 23 follows:

24 "(a) As used in this Code section, the term:

25 (1) 'Broadcasting' means the transmission or licensing of audio, video, text, or other
 26 programming content to the general public, subscribers, or to third parties via radio,
 27 television, cable, satellite, or the Internet or Internet Protocol and includes motion picture
 28 and sound recording, editing, production, postproduction, and distribution. 'Broadcasting'
 29 is limited to establishments classified under the 2007 North American Industry
 30 Classification System Codes 515, broadcasting; 516, Internet publishing and
 31 broadcasting; 517, telecommunications; and 512, motion picture and sound recording
 32 industries.

33 ~~(1)~~(2) 'Existing business enterprise' means any business or the headquarters of any such
 34 business which is engaged in manufacturing, warehousing and distribution, processing,
 35 telecommunications, broadcasting, tourism, or research and development industries that

1 has been in operation in this state for at least five years. Such term shall not include retail
 2 businesses.
 3 ~~(2)~~(3) 'Qualified business expansion' means the creation of at least 500 new full-time
 4 jobs within a taxable year."

5 SECTION 6.

6 Said title is further amended by revising subsection (a) of Code Section 48-7-40.22, relating
 7 to income tax credits to business enterprises for leased motor vehicles, as follows:

8 "(a) As used in this Code section, the term:

9 (1) 'Broadcasting' means the transmission or licensing of audio, video, text, or other
 10 programming content to the general public, subscribers, or to third parties via radio,
 11 television, cable, satellite, or the Internet or Internet Protocol and includes motion picture
 12 and sound recording, editing, production, postproduction, and distribution. 'Broadcasting'
 13 is limited to establishments classified under the 2007 North American Industry
 14 Classification System Codes 515, broadcasting; 516, Internet publishing and
 15 broadcasting; 517, telecommunications; and 512, motion picture and sound recording
 16 industries.

17 ~~(1)~~(2) 'Business enterprise' means any business or the headquarters of any such business
 18 which is engaged in manufacturing, warehousing and distribution, processing,
 19 telecommunications, broadcasting, tourism, research and development industries, child
 20 care businesses, or retail businesses.

21 ~~(2)~~(3) 'Headquarters' means the principal central administrative office of a taxpayer.

22 ~~(3)~~(4) 'Tier' means a tier as designated pursuant to Code Section 48-7-40, as amended."

23 SECTION 7.

24 Title 33 of the Official Code of Georgia Annotated, relating to insurance, is amended by
 25 adding a new Code section to read as follows:

26 "33-8-4.1.

27 (a) As used in this Code section, the term:

28 (1) 'Business enterprise' means any insurance company or the headquarters of any
 29 insurance company required to pay the tax under Code Section 33-8-4.

30 (2) 'Existing business enterprise' means any insurance company or the headquarters of
 31 any insurance company required to pay the tax under Code Section 33-8-4 which has
 32 operated for the immediately preceding three years a facility in this state.

33 (b)(1) Not later than December 31 of each year, using the most current data available
 34 from the Department of Labor and the United States Department of Commerce, the

1 commissioner of community affairs shall rank and designate as less developed areas all
2 159 counties in this state using a combination of the following equally weighted factors:

3 (A) Highest unemployment rate for the most recent 36 month period;

4 (B) Lowest per capita income for the most recent 36 month period; and

5 (C) Highest percentage of residents whose incomes are below the poverty level
6 according to the most recent data available.

7 (2) Counties ranked and designated as the first through seventy-first least developed
8 counties shall be classified as tier 1, counties ranked and designated as the
9 seventy-second through one hundred sixth least developed counties shall be classified as
10 tier 2, counties ranked and designated as the one hundred seventh through one hundred
11 forty-first least developed counties shall be classified as tier 3, and counties ranked and
12 designated as the one hundred forty-second through one hundred fifty-ninth least
13 developed counties shall be classified as tier 4.

14 (c) The commissioner of community affairs shall be authorized to include in the tier 2
15 designation provided for in subsection (b) of this Code section any tier 3 county which, in
16 the opinion of the commissioner of community affairs, undergoes a sudden and severe
17 period of economic distress caused by the closing of one or more business enterprises
18 located in such county. No designation made pursuant to this subsection shall operate to
19 displace or remove any other county previously designated as a tier 2 county.

20 (d) The commissioner of community affairs shall be authorized to include in the tier 1
21 designation provided for in subsection (b) of this Code section any tier 2 county which, in
22 the opinion of the commissioner of community affairs, undergoes a sudden and severe
23 period of economic distress caused by the closing of one or more business enterprises
24 located in such county. No designation made pursuant to this subsection shall operate to
25 displace or remove any other county previously designated as a tier 1 county.

26 (e) For business enterprises which plan a significant expansion in their labor forces, the
27 commissioner of community affairs shall prescribe redesignation procedures to ensure that
28 the business enterprises can claim credits in future years without regard to whether or not
29 a particular county is reclassified in a different tier.

30 (f)(1) Business enterprises in counties designated by the commissioner of community
31 affairs as tier 1 counties shall be allowed a job tax credit for taxes imposed under Code
32 Section 33-8-4 equal to \$3,500.00 annually per eligible new full-time employee job for
33 five years beginning with years two through six after the creation of such job. Business
34 enterprises in counties designated by the commissioner of community affairs as tier 2
35 counties shall be allowed a job tax credit for taxes imposed under Code Section 33-8-4
36 equal to \$2,500.00 annually, business enterprises in counties designated by the
37 commissioner of community affairs as tier 3 counties shall be allowed a job tax credit for

1 taxes imposed under Code Section 33-8-4 equal to \$1,250.00 annually, and business
2 enterprises in counties designated by the commissioner of community affairs as tier 4
3 counties shall be allowed a job tax credit for taxes imposed under Code Section 33-8-4
4 equal to \$750.00 annually for each new full-time employee job for five years beginning
5 with years two through six after the creation of the job. The number of new full-time jobs
6 shall be determined by comparing the monthly average number of full-time employees
7 subject to Georgia income tax withholding for the calendar year with the corresponding
8 period of the prior calendar year. In tier 1 counties, those business enterprises that
9 increase employment by five or more shall be eligible for the credit. In tier 2 counties,
10 only those business enterprises that increase employment by ten or more shall be eligible
11 for the credit. In tier 3 counties, only those business enterprises that increase employment
12 by 15 or more shall be eligible for the credit. In tier 4 counties, only those business
13 enterprises that increase employment by 25 or more shall be eligible for the credit. The
14 average wage of the new jobs created must be above the average wage of the county that
15 has the lowest average wage of any county in the state to qualify as reported in the most
16 recently available annual issue of the Georgia Employment and Wages Averages Report
17 of the Department of Labor. To qualify for a credit under this paragraph, the employer
18 must make health insurance coverage available to the employee filling the new full-time
19 job; provided, however, that nothing in this paragraph shall be construed to require the
20 employer to pay for all or any part of health insurance coverage for such an employee in
21 order to claim the credit provided for in this paragraph if such employer does not pay for
22 all or any part of health insurance coverage for other employees. Credit shall not be
23 allowed during a year if the net employment increase falls below the number required in
24 such tier. Any credit received for years prior to the year in which the net employment
25 increase falls below the number required in such tier shall not be affected. The
26 Commissioner of Insurance shall adjust the credit allowed each year for net new
27 employment fluctuations above the minimum level of the number required in such tier.

28 (2) Existing business enterprises as defined under paragraph (2) of subsection (a) of this
29 Code section shall be allowed an additional tax credit for taxes imposed under Code
30 Section 33-8-4 equal to \$500.00 per eligible new full-time employee job for one year
31 after the creation of such job. The additional credit shall be claimed in year two after the
32 creation of such job. The number of new full-time jobs shall be determined by comparing
33 the monthly average number of full-time employees subject to Georgia income tax
34 withholding for the calendar year with the corresponding period of the prior calendar
35 year. In tier 1 counties, those existing business enterprises that increase employment by
36 five or more shall be eligible for the credit. In tier 2 counties, only those existing
37 business enterprises that increase employment by ten or more shall be eligible for the

1 credit. In tier 3 counties, only those existing business enterprises that increase
2 employment by 15 or more shall be eligible for the credit. In tier 4 counties, only those
3 existing business enterprises that increase employment by 25 or more shall be eligible for
4 the credit. The average wage of the new jobs created must be above the average wage
5 of the county that has the lowest average wage of any county in the state to qualify as
6 reported in the most recently available annual issue of the Georgia Employment and
7 Wages Averages Report of the Department of Labor. To qualify for a credit under this
8 paragraph, the employer must make health insurance coverage available to the employee
9 filling the new full-time job; provided, however, that nothing in this paragraph shall be
10 construed to require the employer to pay for all or any part of health insurance coverage
11 for such an employee in order to claim the credit provided for in this paragraph if such
12 employer does not pay for all or any part of health insurance coverage for other
13 employees. Credit shall not be allowed during a year if the net employment increase falls
14 below the number required in such tier. Any credit received for years prior to the year
15 in which the net employment increase falls below the number required in such tier shall
16 not be affected. The Commissioner of Insurance shall adjust the credit allowed each year
17 for net new employment fluctuations above the minimum level of the number required
18 in such tier. This paragraph shall apply only to new eligible full-time jobs created on or
19 after January 1, 2009, and prior to January 1, 2014.

20 (g) Tax credits for five years for the taxes imposed under Code Section 33-8-4 shall be
21 awarded for additional new full-time jobs created by business enterprises qualified under
22 subsection (b), (c), or (d) of this Code section. Additional new full-time jobs shall be
23 determined by subtracting the highest total employment of the business enterprise during
24 years two through six, or whatever portion of years two through six which has been
25 completed, from the total increased employment. The Commissioner of Insurance shall
26 adjust the credit allowed in the event of employment fluctuations during the additional five
27 years of credit.

28 (h) The sale, merger, acquisition, or bankruptcy of any business enterprise shall not create
29 new eligibility in any succeeding business entity, but any unused job tax credit may be
30 transferred and continued by any transferee of the business enterprise. The commissioner
31 of community affairs shall determine whether or not qualifying net increases or decreases
32 have occurred and may require reports, promulgate regulations, and hold hearings as
33 needed for substantiation and qualification.

34 (i)(1) Except as provided in paragraph (2) of this subsection, any credit claimed under
35 this Code section but not used in that calendar year may be carried forward for ten years
36 from the close of the calendar year in which the qualified jobs were established, but in
37 tiers 3 and 4 the credit established by this Code section taken in any one calendar year

1 shall be limited to an amount not greater than 50 percent of the taxpayer's tax liability
 2 under Code Section 33-8-4 which is attributable to operations in this state for that
 3 calendar year. In tier 1 and 2 counties, the credit allowed under this Code section against
 4 taxes imposed under Code Section 33-8-4 in any calendar year shall be limited to an
 5 amount not greater than 100 percent of the taxpayer's tax liability under Code Section
 6 33-8-4 attributable to operations in this state for such calendar year.

7 (2) The additional credit claimed by an existing business enterprise pursuant to the
 8 provisions of paragraph (2) of subsection (f) of this Code section must be applied against
 9 taxes imposed for the calendar year in which such credit is available and may not be
 10 carried forward to any subsequent calendar year.

11 (j) The Commissioner of Insurance may require such reports, promulgate such regulations,
 12 and gather such relevant data necessary and advisable for the evaluation of the job tax
 13 credits established by this Code section."

14 **SECTION 8.**

15 Said title is further amended by adding a new Code section to read as follows:

16 "33-8-4.2.

17 (a) As used in this Code section, the term 'affiliated entity' means:

18 (1) A corporation that is a member of the taxpayer's 'affiliated group' within the meaning
 19 of Section 1504(a) of the Internal Revenue Code and which corporation has a tax liability
 20 under Code Section 33-8-4; or

21 (2) An entity affiliated with a corporation, business, partnership, or limited liability
 22 company taxpayer, which entity has a tax liability under Code Section 33-8-4 and which
 23 entity:

24 (A) Owns or leases the land on which a project is constructed;

25 (B) Provides capital for construction of the project; and

26 (C) Is the grantor or owner under a management agreement with a managing company
 27 of the project.

28 (b) In lieu of claiming any tax credit under Code Section 33-8-4.1 for which a taxpayer
 29 otherwise is eligible for the calendar year (such eligibility being determined for this
 30 purpose without regard to any limitation imposed by reason of the taxpayer's precredit tax
 31 liability under Code Section 33-8-4), the taxpayer may elect to assign such credit in whole
 32 or in part to one or more affiliated entities for such calendar year by attaching a statement
 33 to the taxpayer's return for the calendar year; provided, however, that no carryover
 34 attributable to the unused portion of any previously claimed or assigned credit may be
 35 assigned or reassigned, except as provided in subsection (d) of this Code section. Such
 36 election must be made on or before the due date for filing the applicable tax return under

1 Code Section 33-8-4, including any extensions which have been granted. In the case of any
2 credit that must be claimed in installments in more than one calendar year, the election
3 under this subsection may be made on an annual basis with respect to each such
4 installment, provided that the taxpayer shall notify the Commissioner of Insurance with
5 respect to the assignment of each such installment by filing a separate copy of the election
6 statement for such installment no later than the due date for filing the applicable tax return
7 under Code Section 33-8-4, including any extensions which have been granted. Once
8 made, an election under this subsection shall be irrevocable.

9 (c) The recipient of a tax credit assigned under subsection (b) of this Code section shall
10 attach a statement to its tax return under Code Section 33-8-4 identifying the assignor of
11 the tax credit, in addition to providing any other information required to be provided by a
12 claimant of the assigned tax credit.

13 (d) If the assignor and the recipient of a tax credit assigned under subsection (b) of this
14 Code section cease to be affiliated entities, any carryover attributable to the unused portion
15 of such credit shall be transferred back to the assignor of the credit. Such assignor shall be
16 permitted to use any such carryover itself and also shall be permitted to assign such
17 carryover to one or more affiliated entities, as if such carryover were a tax credit under
18 Code Section 33-8-4.1 for which the assignor became eligible in the calendar year in which
19 the carryover was transferred back to the assignor.

20 (e) The assignor and recipient of a tax credit assigned under subsection (b) of this Code
21 section shall be jointly and severally liable for any tax under Code Section 33-8-4 (plus
22 interest and penalties, if any) attributable to the disallowance or recapture of the assigned
23 credit."

24 SECTION 9.

25 (a) Except as otherwise provided in subsection (b) of this section, this Act shall become
26 effective upon its approval by the Governor or upon its becoming law without such approval
27 and shall be applicable to all taxable years beginning on or after January 1, 2008.

28 (b) Sections 7 and 8 shall become effective on January 1, 2009.

29 SECTION 10.

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