

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 978

Session of
1987

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LINTON, PRESSMANN, HERSHEY, DEAL, CALTAGIRONE, PETRONE, CARN,
HAYDEN, LUCYK AND BATTISTO, MARCH 18, 1987

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
DECEMBER 9, 1987

AN ACT

1 Amending the act of April 9, 1929 (P.L.177, No.175), entitled
2 "An act providing for and reorganizing the conduct of the
3 executive and administrative work of the Commonwealth by the
4 Executive Department thereof and the administrative
5 departments, boards, commissions, and officers thereof,
6 including the boards of trustees of State Normal Schools, or
7 Teachers Colleges; abolishing, creating, reorganizing or
8 authorizing the reorganization of certain administrative
9 departments, boards, and commissions; defining the powers and
10 duties of the Governor and other executive and administrative
11 officers, and of the several administrative departments,
12 boards, commissions, and officers; fixing the salaries of the
13 Governor, Lieutenant Governor, and certain other executive
14 and administrative officers; providing for the appointment of
15 certain administrative officers, and of all deputies and
16 other assistants and employes in certain departments, boards,
17 and commissions; and prescribing the manner in which the
18 number and compensation of the deputies and all other
19 assistants and employes of certain departments, boards and

1 commissions shall be determined," providing for the
2 submission to the General Assembly of information relating to
3 tax expenditures.

4 It is the intent of this act to provide a mechanism which
5 will enable the General Assembly to better determine those
6 programs, activities and groups which are receiving public
7 support subsidies as a result of tax expenditures. The General
8 Assembly recognizes that the present budgeting system fails to
9 accurately and totally reflect the true level of budgetary
10 support for such programs due to such tax expenditures and that,
11 as a result, undetermined amounts of indirect expenditures are
12 escaping public or legislative scrutiny. The loss of potential
13 revenue also causes a narrowing of tax bases which in turn
14 forces higher tax rates on the remaining taxpayers.

15 The General Assembly of the Commonwealth of Pennsylvania
16 hereby enacts as follows:

17 Section 1. The act of April 9, 1929 (P.L.177, No.175), known
18 as The Administrative Code of 1929, is amended by adding a <—
19 ~~section~~ SECTIONS to read: <—

20 Section 622. Tax Expenditures.--(a) As used in this section
21 "tax expenditure" shall mean a reduction in revenue that would
22 otherwise be collected by the Commonwealth as the result of an
23 exemption, reduction, deduction, limitation, exclusion, tax
24 deferral, discount, refund, commission, credit, preferential
25 rate or preferential treatment. "Tax expenditure" shall include,
26 but not be limited to, the following:

27 (1) Sales tax imposed by Article II of the act of March 4,
28 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971":

29 (i) The exclusions itemized in section 204, each of which
30 shall be considered a separate tax expenditure.

31 (ii) The exclusions described by section 201(c)(1) through

(5), (c.1) and (d)(1) through (12), each of which may be combined with the related exclusion described in section 201(o) and shall be considered a separate tax expenditure.

(iii) The exclusion described by section 201(k)(8)(A) and (o)(4)(B)(i).

(iv) The exclusion described by section 201(k)(8)(B) and (o)(4)(B)(ii).

(v) The exclusion described by section 201(k)(8)(C) and (o)(4)(B)(iii).

(vi) The exclusion described by section 201(k)(8)(D) and (o)(4)(B)(iv).

(vii) The deduction described in section 201(g)(2).

(viii) The reduction authorized in section 201(g)(5).

(ix) The exclusions described in section 201(i)(1) through (5), each of which shall be considered a separate tax expenditure.

(x) The exclusion of household supplies described in section 201(m).

(xi) The exclusions of residential utility services itemized in section 201(m), each of which shall be considered a separate tax expenditure.

(xii) The exclusion of wearing apparel and shoes as described in section 201(k)(4) and (o)(4).

(xiii) The exclusion described in section 201(o)(8).

(xiv) The reduction afforded by the computation provided for in section 202(d) as opposed to the tax that would be due computing it as required by section 203.

(xv) The reduction authorized in section 205(a).

(xvi) The reduction authorized in section 205(b).

(xvii) The credit authorized in section 206.

1 (xviii) The exclusions itemized in 61 Pa. Code § 31.6(a)
2 (relating to persons rendering nontaxable services), each of
3 which shall be considered a separate tax expenditure.

4 (xix) The exclusion of "permanent residents" from the tax
5 imposed by section 210.

6 (xx) The discount authorized by section 227.

7 (xxi) Refunds resulting from petitions filed pursuant to
8 section 253(d).

9 (xxii) Nontaxation of the following items shall be
10 considered tax expenditures:

11 (A) Country club memberships.

12 (B) Services of stenographers and reporters.

13 (C) Accounting, auditing and bookkeeping services.

14 (D) Cable TV rental.

15 (E) Barbers', beauticians' and manicurists' services.

16 (F) Exterminators' services.

17 (G) Janitorial services.

18 (H) Computer and data processing services.

19 (I) Legal services.

20 (J) Services of abstractors, surveyors and architects.

21 (K) Engineering services.

22 (L) Doctors', dentists' and veterinary services.

23 (M) Stockbrokers' services.

24 (N) Real estate agents' services.

25 (O) Insurance agents' services.

26 (P) Services of financial institutions.

27 (Q) Advertising services.

28 (R) Consulting and management services.

29 (S) Research and public relation services.

30 (T) Collection agencies.

1 (U) Detective agencies.

2 (V) Parking lots and parking structures.

3 (W) Entertainers and entertainment groups.

4 (X) Admissions to places of amusement.

5 (Y) Chartered flights and pilots' services.

6 (Z) Campsite and trailer park rental.

7 (AA) Funeral and mortuary services.

8 (BB) Storage charges.

9 (CC) Services of electricians, plumbers and heating and air
10 conditioning contractors.

11 (DD) Other services.

12 (2) Personal income tax imposed by Article III of the Tax
13 Reform Code of 1971:

14 (i) Each exclusion itemized in section 301(d)(i) through
15 (vii).

16 (ii) Expenses allowed as a deduction against compensation
17 income pursuant to Article III.

18 (iii) Expenses other than depreciation allowed as a
19 deduction against net profits income pursuant to Article III.

20 (iv) Depreciation expenses allowed as a deduction against
21 net profits income pursuant to Article III.

22 (v) The exclusion from "net gains or income" of certain
23 gains on the sale of a principal residence by taxpayers fifty-
24 five years of age or older.

25 (vi) The exclusion from "net gains or income" of gains or
26 income derived from obligations statutorily free from tax under
27 acts of the General Assembly.

28 (vii) The exclusion from "net gains or income" of gains or
29 income derived from obligations statutorily free from tax under
30 the laws of the United States.

1 (viii) The exclusion from interest income of interest
2 statutorily free from tax under acts of the General Assembly.

3 (ix) The exclusion from interest income of interest
4 statutorily free from tax under acts of the United States.

5 (x) The exclusion from income of noncombat military pay.

6 (xi) The exclusion from income of scholarships, grants,
7 fellowships and stipends.

8 (xii) The preferential rate authorized pursuant to section
9 304.

10 (xiii) The credit authorized pursuant to section 314.

11 (xiv) Tax credits taken against the personal income tax
12 pursuant to Article XVII-A.

13 (3) Corporate Net Income Tax imposed by Article IV of the
14 Tax Reform Code of 1971:

15 (i) Deductions allowed pursuant to section 401(3)1(b).

16 (ii) Deductions allowed pursuant to section 401(3)1(c).

17 (iii) Each of the deductions allowed pursuant to section
18 401(3)1(d)(i) through (ix) shall be considered a separate tax
19 expenditure.

20 (iv) Deductions allowed pursuant to section 401(3)1(h).

21 (v) Deductions allowed pursuant to section 401(3)1(i).

22 (vi) Deductions allowed pursuant to section 401(3)4.

23 (vii) Tax credits taken against the Corporate Net Income Tax
24 pursuant to the act of November 29, 1967 (P.L.636, No.292),
25 known as the "Neighborhood Assistance Act."

26 (viii) Tax credits taken against the Corporate Net Income
27 Tax pursuant to Article XVII-A.

28 (ix) Exclusion of value or income from taxation as a result
29 of the application of the multifactor concept.

30 (x) The exclusion of each of the classes of corporations

1 excluded from the definition in section 401(1).

2 (4) Capital Stock/Franchise Tax imposed by Article IV of the
3 Tax Reform Code of 1971:

4 (i) Tax relief resulting from the exemption of capital stock
5 invested in a manufacturing, processing, research or development
6 plant and business pursuant to section 602.

7 (ii) The preferential calculation afforded to holding
8 companies pursuant to section 602(e).

9 (iii) The preferential calculation afforded to regulated
10 investment companies pursuant to section 602(f).

11 (iv) The exemption of pollution control devices pursuant to
12 section 602.1.

13 (v) The exemption of family farm corporations pursuant to
14 section 602.2.

15 (vi) Tax credits against the Capital Stock/Franchise Tax
16 pursuant to the Neighborhood Assistance Act.

17 (5) Bank Shares Tax imposed by Article VII of the Tax Reform
18 Code of 1971:

19 (i) The personal property tax exemption granted to banks
20 which collect the Bank Shares Tax from their shareholders on
21 behalf of the Commonwealth as authorized in section 701.

22 (ii) The exclusion of United States obligations from the tax
23 as described in section 701.1.

24 (iii) Tax credits against this tax pursuant to the
25 Neighborhood Assistance Act.

26 (iv) Tax credits against this tax pursuant to Article XVII-
27 A.

28 (6) Title Insurance and Trust Companies Share Tax imposed by
29 Article VIII of the Tax Reform Code of 1971:

30 (i) The exemption from the Corporate Net Income Tax and

1 Capital Stock/Franchise Tax granted to companies paying this tax
2 as authorized in section 801.

3 (ii) The exclusion of United States obligations from tax as
4 described in section 801.1.

5 (iii) Tax credits against this tax pursuant to the
6 Neighborhood Assistance Act.

7 (iv) Tax credits against this tax pursuant to Article XVII-
8 A.

9 (7) Insurance Premiums Tax imposed by Article IX of the Tax
10 Reform Code of 1971:

11 (i) The exemption granted in section 901(1) to mutual
12 beneficial associations.

13 (ii) The exemptions granted in section 901(1) to
14 corporations organized under the act of June 21, 1937 (P.L.1948,
15 No.378), known as the "Nonprofit Hospital Plan Act," and the act
16 of June 27, 1939 (P.L.1125, No.399), known as the "Nonprofit
17 Medical, Osteopathic, Dental and Podiatry Service Corporation
18 Act."

19 (iii) Tax credits against this tax pursuant to the
20 Neighborhood Assistance Act.

21 (iv) Tax credits against this tax pursuant to Article XVII-
22 A.

23 (8) Utility Gross Receipts Tax imposed by Article XI of the
24 Tax Reform Code of 1971:

25 (i) The exemption of sales inside the limits of a
26 municipality owning or operating a public utility pursuant to
27 section 1101(f).

28 (ii) The exemption of certain receipts pursuant to section
29 1101(g).

30 (iii) Tax credits granted pursuant to section 1101.2.

1 (9) Liquid Fuels and Fuel Use Taxes:

2 (i) The exemptions itemized in section 1101-B of the Tax
3 Reform Code of 1971 and applied against taxes collected pursuant
4 to Article XI-B of the Tax Reform Code of 1971, the act of May
5 21, 1931 (P.L.149, No.105), known as "The Liquid Fuels Tax Act,"
6 the act of July 12, 1974 (P.L.458, No.161), entitled "An act
7 imposing an additional State tax on certain fuels; providing for
8 collection, lien and administration of the tax; and making an
9 appropriation," the act of January 14, 1952 (1951 P.L.1965,
10 No.550), known as the "Fuel Use Tax Act," and Chapter 95 of
11 Title 75 of the Pennsylvania Consolidated Statutes (relating to
12 taxes for highway maintenance and construction).

13 (10) Realty Transfer Tax imposed by Article XI-C of the Tax
14 Reform Code of 1971:

15 (i) Each of the exemptions listed within section 1102-C.3.

16 (11) Cigarette Tax imposed by Article XII of the Tax Reform
17 Code of 1971:

18 (i) Each of the exemptions itemized in section 1209(a).

19 (ii) The commission authorized pursuant to section 1216.

20 (12) Mutual Thrift Institutions Tax imposed by Article XV of
21 the Tax Reform Code of 1971:

22 (i) The personal property tax exemption granted by section
23 1502(e).

24 (ii) The net operating loss carryover authorized by section
25 1502(d).

26 (iii) Tax credits taken against this tax pursuant to the
27 Neighborhood Assistance Act.

28 (iv) Tax credits taken against this tax pursuant to Article
29 XVII-A.

30 (13) Oil Company Franchise Tax imposed by Chapter 95 of

1 Title 75 of the Pennsylvania Consolidated Statutes:

2 (i) The exclusion from the definition of "petroleum
3 products" in section 9501 of Title 75 of the Pennsylvania
4 Consolidated Statutes (relating to definitions) of products not
5 used for the generation of power to propel motor vehicles on the
6 public highways.

7 (14) Axle Tax imposed by Chapter 99 of Title 75 of the
8 Pennsylvania Consolidated Statutes (relating to axle tax for
9 highway bridge improvement):

10 (i) The exemptions itemized in section 9910 (relating to
11 exemptions from tax).

12 (15) Inheritance Tax imposed by Chapter 17 of Title 72 of
13 the Pennsylvania Consolidated Statutes (relating to inheritance
14 and estate taxes):

15 (i) The exception provided in section 1708(b) (relating to
16 joint tenancy).

17 (ii) Each of the exemptions enumerated in section 1711(b)
18 through (r) (relating to transfers not subject to tax).

19 (iii) The preferential valuation described in section
20 1722(b) (relating to valuation of certain farmland).

21 (iv) The deductions authorized pursuant to section 1727
22 (relating to expenses).

23 (v) Interest abatements as a result of the extended payment
24 schedule authorized in section 1754(a) (relating to payment of
25 tax for small business transfers).

26 (16) Unemployment Compensation Contributions imposed by the
27 act of December 5, 1936 (2nd Sp.Sess., 1937 P.L.2897, No.1),
28 known as the "Unemployment Compensation Law":

29 (i) The limitation on the taxable wage base provided for in
30 section 4(x)(1).

(17) Utility Realty Tax imposed by Article XI-A of the Tax Reform Code of 1971:

(i) Each of the exemptions enumerated in the definition of "utility realty" in section 1101-A.

(ii) The exemptions granted in section 1102-A(d).

(18) Gross Receipts Tax on Motor Carriers imposed by the act of June 22, 1931 (P.L.694, No.255), referred to as the Motor Carriers Gross Receipts Tax Act:

(i) The preferential rate at which this tax is imposed relative to other utility gross receipts taxed pursuant to Article XI of the Tax Reform Code of 1971.

(ii) The deduction authorized in section 3 for excise taxes paid to local governments.

(iii) The credit authorized in section 3 for registration fees paid to the Commonwealth.

(19) Marine Insurance Underwriting Profits Tax imposed by the act of May 13, 1927 (P.L.998, No.486), entitled "An act imposing a tax for State purposes on marine insurance underwriting profits, and providing for the collection of such tax":

(i) The preferential treatment afforded by taxing marine insurers as required in this act rather than at the rate and in the manner prescribed in Article IX of the Tax Reform Code of 1971.

(20) Co-operative Agricultural Association Corporate Net Income Tax imposed pursuant to the act of May 23, 1945 (P.L.893, No.360), known as the "Co-operative Agricultural Association Corporate Net Income Tax Act":

(i) The preferential treatment afforded by taxing Co-operative Agricultural Associations on the base and at the rate

required in the Co-operative Agricultural Association Corporate
Net Income Tax Act rather than on the base and at the rate
prescribed by Article IV of the Tax Reform Code of 1971.

(ii) Other exclusions from State taxes authorized pursuant
to section 3.

(iii) Exclusions from county taxes authorized pursuant to
section 3.

(21) Electric Co-operative Corporation Tax imposed by the
act of June 21, 1937 (P.L.1969, No.389), known as the "Electric
Cooperative Corporation Act":

(i) The exemption from all other State taxes granted in
section 31.

(22) Malt Beverage Tax imposed by the act of May 5, 1933
(P.L.284, No.104), known as the "Malt Beverage Tax Law":

(i) The tax credit provided by section 10.1.

(23) Spirituous and Vinous Liquors Tax imposed by the act of
December 5, 1933 (Sp.Sess., P.L.38, No.6), known as the
"Spirituous and Vinous Liquor Tax Law":

(i) The exception granted in section 19.

(ii) Refunds available pursuant to section 21.

(24) Property Taxes:

(i) The reduction in tax resulting from assessment pursuant
to the act of December 19, 1974 (P.L.973, No.319), known as the
"Pennsylvania Farmland and Forest Land Assessment Act of 1974."

(ii) The exemption from tax required by section 2(c) of
Article VIII of the Constitution of Pennsylvania.

(iii) The exemptions granted pursuant to section 204 of the
act of May 22, 1933 (P.L.853, No.155), known as "The General
County Assessment Law," and section 202 of the act of May 21,
1943 (P.L.571, No.254), known as "The Fourth to Eighth Class

1 County Assessment Law."

2 (iv) The exemption granted pursuant to section 11 of the act
3 of July 7, 1947 (P.L.1414, No.549), known as the "Veterans'
4 Housing Authority Act."

5 (25) Vehicle registration fees imposed pursuant to Title 75
6 of the Pennsylvania Consolidated Statutes (relating to
7 vehicles):

8 (i) The exemptions granted pursuant to section 1302(2), (3),
9 (9), (10), (11), (12), (14) and (16) (relating to vehicles
10 exempt from registration).

11 (ii) The exemption and preferential fees authorized pursuant
12 to section 1901 (relating to exemption of entities and vehicles
13 from fees), each of which shall constitute a tax expenditure.

14 (26) General exemptions:

15 (i) The exemptions granted pursuant to section 15 of the act
16 of March 31, 1949 (P.L.372, No.34), known as "The General State
17 Authority Act of one thousand nine hundred forty-nine."

18 (ii) The exemption granted pursuant to section 6307(b)
19 (relating to exemptions applicable to certificated professional
20 health care service corporations) of Title 40 of the
21 Pennsylvania Consolidated Statutes.

22 (iii) The exemptions granted pursuant to section 23 of the
23 act of May 28, 1937 (P.L.955, No.265), known as the "Housing
24 Authorities Law."

25 (iv) The exemptions granted pursuant to section 15 of the
26 act of May 2, 1945 (P.L.382, No.164), known as the "Municipality
27 Authorities Act of 1945."

28 (v) The exemptions granted pursuant to section 15 of the act
29 of June 5, 1947 (P.L.458, No.208), known as the "Parking
30 Authority Law."

1 (vi) The exemptions granted pursuant to section 17 of the
2 act of April 18, 1949 (P.L.604, No.128), known as the "State
3 Highway and Bridge Authority Act."

4 (vii) The exemptions granted pursuant to section 14 of the
5 act of July 5, 1947 (P.L.1217, No.498), known as the "State
6 Public School Building Authority Act."

7 (b) At the time required for the submission of the budget to
8 the General Assembly under section 613, the Governor shall also
9 submit to the General Assembly a tax expenditure plan for not
10 less than the prior fiscal year, the current fiscal year, this
11 budget year and the four (4) succeeding fiscal years, which plan
12 shall include the following information:

13 (1) The actual or estimated revenue loss to the Commonwealth
14 caused by each tax expenditure in each fiscal year covered by
15 the plan.

16 (2) The actual or estimated cost of administering and
17 implementing each tax expenditure for each fiscal year covered
18 by the plan.

19 (3) The actual or estimated number and description, in
20 reasonable detail, of taxpayers benefiting from each tax
21 expenditure in each fiscal year covered by the plan.

22 (4) The purpose of each tax expenditure in terms of desired
23 accomplishments.

24 (5) Measures used to determine whether tax expenditures are
25 achieving their purpose and actual or estimated levels of
26 attainment.

27 (6) Which, if any, direct expenditure programs of the
28 Commonwealth are enhanced or complemented by each tax
29 expenditure.

30 (7) An assessment of each tax expenditure based on whether

1 or not each tax expenditure has been successful in meeting the
2 purpose for which it was enacted, and on whether each tax
3 expenditure is the most fiscally effective means of achieving
4 its purpose.

5 (c) Contents of the tax expenditure plan shall be as
6 follows:

7 (1) For the first fiscal year in which a tax expenditure
8 plan is required, the plan need only provide the required
9 information for tax expenditures itemized in subsection (a)(1),
10 (5), (6), (7), (12), (16) and (19).

11 (2) For the second year in which a tax expenditure plan is
12 required, the plan need only provide the required information
13 for the tax expenditures itemized in subsection (a)(1), (3),
14 (4), (5), (6), (7), (8), (12), (16), (17), (19), (20) and (21).

15 (3) For the third year in which a tax expenditure plan is
16 required, the plan need only provide the required information
17 for the tax expenditures itemized in subsection (a)(1), (2),
18 (3), (4), (5), (6), (7), (8), (9), (12), (13), (14), (16), (17),
19 (18), (19), (20), (21) and (25).

20 (4) For the fourth year in which a tax expenditure plan is
21 required, the plan shall provide the required information for
22 all tax expenditures itemized in subsection (a).

23 (d) The Secretary of the Budget may obtain the information
24 required for compliance with this section from all State
25 agencies in like manner as provided for budget information under
26 this article.

27 (e) The Secretary of the Budget is hereby authorized to
28 obtain such data as may be needed for compliance with this
29 section from the appropriate local government officials.

30 SECTION 623. COST REDUCTION TEAM.--(A) THE GOVERNOR SHALL

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1 FORM A COST REDUCTION TEAM WITHIN THE EXECUTIVE BRANCH WHICH
2 SHALL CONDUCT:

3 (1) A THOROUGH STUDY OF THE ORGANIZATION AND OPERATION OF
4 EACH EXECUTIVE DEPARTMENT FOR THE PURPOSE OF RECOMMENDING AND
5 IMPLEMENTING, THROUGH EXECUTIVE ACTION, METHODS AND MEANS OF
6 LIMITING EXPENDITURES DURING EACH FISCAL YEAR.

7 (2) A THOROUGH REVIEW OF EXECUTIVE BRANCH SPENDING PRACTICES
8 IN AN EFFORT TO CONTROL THE RATE OF TAXATION AND THE COST OF
9 STATE GOVERNMENT.

10 (B) NO LATER THAN THE DATE EACH YEAR ON WHICH THE GOVERNOR
11 PRESENTS HIS BUDGET TO THE GENERAL ASSEMBLY, HE SHALL SUBMIT A
12 REPORT TO THE GENERAL ASSEMBLY INDICATING COST REDUCTION
13 MEASURES THAT CAN BE IMPLEMENTED BY THE EXECUTIVE BRANCH FOR THE
14 ENSUING FISCAL YEAR.

15 Section 2. This act shall apply to the budget submitted for
16 the fiscal year next commencing after one year from the
17 effective date of this act and to each fiscal year thereafter.

18 Section 3. This act shall take effect immediately.