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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1330 Session of  
2011

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INTRODUCED BY QUIGLEY, CLYMER, GABLER, COX, ADOLPH, AUMENT,  
BAKER, BARRAR, BEAR, BENNINGHOFF, BLOOM, BOBACK, BOYD,  
B. BOYLE, BRADFORD, BRENNAN, CALTAGIRONE, CAUSER, CHRISTIANA,  
CONKLIN, D. COSTA, P. COSTA, CREIGHTON, CUTLER, DAY,  
DELOZIER, DeLUCA, DENLINGER, DePASQUALE, DiGIROLAMO, ELLIS,  
J. EVANS, EVERETT, FARRY, FLECK, GEIST, GERGELY, GIBBONS,  
GILLEN, GINGRICH, GODSHALL, GRELL, GROVE, HACKETT, HARKINS,  
HARPER, HARRIS, HEFFLEY, HENNESSEY, HESS, HORNAMAN,  
HUTCHINSON, KAUFFMAN, M. K. KELLER, W. KELLER, KILLION,  
KNOWLES, KORTZ, KOTIK, KRIEGER, KULA, MAJOR, MALONEY, MANN,  
MARSHALL, MARSICO, McGEEHAN, METCALFE, METZGAR, MICCARELLI,  
MICOZZIE, MILLARD, MILLER, MILNE, MOUL, MURPHY, MURT, MUSTIO,  
MYERS, M. O'BRIEN, O'NEILL, PAYTON, PEIFER, PETRI, PYLE,  
QUINN, RAPP, READSHAW, REED, REESE, REICHLEY, ROAE, ROCK,  
SABATINA, SANTONI, SAYLOR, SCAVELLO, SCHRODER, SHAPIRO,  
SONNEY, STEPHENS, STERN, STEVENSON, TALLMAN, J. TAYLOR,  
TOEPEL, TURZAI, VEREB, VULAKOVICH, WAGNER AND WATERS,  
APRIL 11, 2011

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REFERRED TO COMMITTEE ON EDUCATION, APRIL 11, 2011

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AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An  
2 act relating to the public school system, including certain  
3 provisions applicable as well to private and parochial  
4 schools; amending, revising, consolidating and changing the  
5 laws relating thereto," providing for educational improvement  
6 tax credit; and repealing provisions of the Tax Reform Code  
7 of 1971 relating to educational improvement tax credit.

8 The General Assembly of the Commonwealth of Pennsylvania  
9 hereby enacts as follows:

10 Section 1. The act of March 10, 1949 (P.L.30, No.14), known  
11 as the Public School Code of 1949, is amended by adding an  
12 article to read:



1 during the next succeeding fiscal year of the nonprofit entity.  
2 A "nonprofit entity" includes a school district foundation,  
3 public school foundation, charter school foundation or cyber  
4 charter school foundation.

5 "Eligible prekindergarten student." A student, including an  
6 eligible student with a disability, who is enrolled in a  
7 prekindergarten program and is a member of a household with a  
8 maximum annual household income as increased by the applicable  
9 income allowance.

10 "Eligible student." A school-age student, including an  
11 eligible student with a disability, who is enrolled in a school  
12 and is a member of a household with a maximum annual household  
13 income as increased by the applicable income allowance.

14 "Eligible student with a disability." A prekindergarten  
15 student or a school-age student who meets all of the following:

16 (1) Is either enrolled in a special education school or  
17 has otherwise been identified, in accordance with 22 Pa. Code  
18 Ch. 14 (relating to special education services and programs),  
19 as a "child with a disability," as defined in 34 CFR § 300.8  
20 (relating to child with a disability).

21 (2) Needs special education and related services.

22 (3) Is enrolled in a prekindergarten program or in a  
23 school.

24 (4) Is a member of a household with a household income  
25 of not more than the maximum annual household income.

26 "Household." An individual living alone or with the  
27 following: a spouse, parent and their unemancipated minor  
28 children, other unemancipated minor children who are related by  
29 blood or marriage or other adults or unemancipated minor  
30 children living in the household who are dependent upon the

1 individual.

2 "Household income." All moneys or property received of  
3 whatever nature and from whatever source derived. The term does  
4 not include the following:

5 (1) Periodic payments for sickness and disability other  
6 than regular wages received during a period of sickness or  
7 disability.

8 (2) Disability, retirement or other payments arising  
9 under workers' compensation acts, occupational disease acts  
10 and similar legislation by any government.

11 (3) Payments commonly recognized as old-age or  
12 retirement benefits paid to persons retired from service  
13 after reaching a specific age or after a stated period of  
14 employment.

15 (4) Payments commonly known as public assistance or  
16 unemployment compensation payments by a governmental agency.

17 (5) Payments to reimburse actual expenses.

18 (6) Payments made by employers or labor unions for  
19 programs covering hospitalization, sickness, disability or  
20 death, supplemental unemployment benefits, strike benefits,  
21 Social Security and retirement.

22 (7) Compensation received by United States servicemen  
23 serving in a combat zone.

24 "Income allowance."

25 (1) Subject to paragraph (2), the amount of:

26 (i) Before July 1, 2011, \$10,000 for each eligible  
27 student, eligible prekindergarten student and dependent  
28 member of a household.

29 (ii) After June 30, 2011, through June 30, 2012,  
30 \$12,000 for each eligible student, eligible

1 prekindergarten student and dependent member of a  
2 household.

3 (iii) After June 30, 2012, through June 30, 2013,  
4 \$15,000 for each eligible student, eligible  
5 prekindergarten student and dependent member of a  
6 household.

7 (2) Beginning July 1, 2013, the Department of Community  
8 and Economic Development shall annually adjust the income  
9 allowance amounts under paragraph (1) to reflect any upward  
10 changes in the Consumer Price Index for All Urban Consumers  
11 for the Pennsylvania, New Jersey, Delaware and Maryland area  
12 in the preceding 12 months and shall immediately submit the  
13 adjusted amounts to the Legislative Reference Bureau for  
14 publication as a notice in the Pennsylvania Bulletin.

15 "Innovative educational program." An advanced academic or  
16 similar program that is not part of the regular academic program  
17 of a public school but that enhances the curriculum or academic  
18 program of a public school, chartered school as defined in  
19 section 1376.1(a) or private school approved in accordance with  
20 section 1376, or provides prekindergarten programs to public  
21 school students, students of a chartered school as defined in  
22 section 1376.1(a) or students of a private school approved in  
23 accordance with section 1376.

24 "Maximum annual household income."

25 (1) Except as stated in paragraph (2) and subject to  
26 paragraph (3), the following:

27 (i) Before July 1, 2011, not more than \$50,000.

28 (ii) After June 30, 2011, through June 30, 2012, not  
29 more than \$60,000.

30 (iii) After June 30, 2012, not more than \$75,000.

1           (2) With respect to an eligible student with a  
2 disability, as calculated by multiplying:

3           (i) the sum of:

4                   (A) the applicable amount under paragraph (1);

5           and

6                   (B) the applicable income allowance; by

7           (ii) the applicable support level factor according  
8 to the following table:

<u>Support Level</u>	<u>Support Level Factor</u>
<u>1</u>	<u>1.50</u>
<u>2</u>	<u>2.993</u>

12           (3) Beginning July 1, 2012, the Department of Community  
13 and Economic Development shall annually adjust the income  
14 amounts under paragraphs (1) and (2) to reflect any upward  
15 changes in the Consumer Price Index for All Urban Consumers  
16 for the Pennsylvania, New Jersey, Delaware and Maryland area  
17 in the preceding 12 months and shall immediately submit the  
18 adjusted amounts to the Legislative Reference Bureau for  
19 publication as a notice in the Pennsylvania Bulletin.

20           "Pass-through entity." A partnership as defined in section  
21 301(n.0) of the act of March 4, 1971 (P.L.6, No.2), known as the  
22 Tax Reform Code of 1971, a single-member limited liability  
23 company treated as a disregarded entity for Federal income tax  
24 purposes or a Pennsylvania S corporation as defined in section  
25 301(n.1) of the Tax Reform Code of 1971.

26           "Prekindergarten program." A program of instruction for  
27 three-year-old or four-year-old students that utilizes a  
28 curriculum aligned with the curriculum of the school with which  
29 it is affiliated and that provides:

30                   (1) a minimum of two hours of instructional and

1 developmental activities per day at least 60 days per school  
2 year; or

3 (2) a minimum of two hours of instructional and  
4 developmental activities per day at least 20 days over the  
5 summer recess.

6 "Prekindergarten scholarship organization." A nonprofit  
7 entity that:

8 (1) Either is exempt from Federal taxation under section  
9 501(c)(3) of the Internal Revenue Code of 1986 (Public Law  
10 99-514, 26 U.S.C. § 1 et seq.) or is operated as a separate  
11 segregated fund by a scholarship organization that has been  
12 qualified under section 2502-B.

13 (2) Contributes at least 80% of its annual cash receipts  
14 to a prekindergarten scholarship program by expending or  
15 otherwise irrevocably encumbering those funds for  
16 distribution during the then current fiscal year of the  
17 organization or during the next succeeding fiscal year of the  
18 organization.

19 "Prekindergarten scholarship program." A program to provide  
20 tuition to eligible prekindergarten students to attend a  
21 prekindergarten program operated by or in conjunction with a  
22 school located in this Commonwealth and that includes an  
23 application and review process for the purpose of making awards  
24 to eligible prekindergarten students and awards scholarships to  
25 eligible prekindergarten students without limiting availability  
26 to only students of one school.

27 "Public school." A public prekindergarten where compulsory  
28 attendance requirements do not apply or a public kindergarten,  
29 elementary school or secondary school at which the compulsory  
30 attendance requirements of this Commonwealth may be met and that

1 meets the applicable requirements of Title VI of the Civil  
2 Rights Act of 1964 (Public Law 88-352, 78 Stat. 241).

3 "Scholarship." An award under a scholarship program.

4 "Scholarship organization." A nonprofit entity that:

5 (1) is exempt from Federal taxation under section 501(c)  
6 (3) of the Internal Revenue Code of 1986 (Public Law 99-514,  
7 26 U.S.C. § 1 et seq.); and

8 (2) contributes at least 80% of its annual cash receipts  
9 to a scholarship program.

10 For purposes of this definition, a nonprofit entity

11 "contributes" its annual cash receipts to a scholarship program  
12 when it expends or otherwise irrevocably encumbers those funds  
13 for distribution during the then current fiscal year of the  
14 nonprofit entity or during the next succeeding fiscal year of  
15 the nonprofit entity.

16 "Scholarship program." A program to provide tuition to  
17 eligible students to attend a school located in this  
18 Commonwealth. A scholarship program must include an application  
19 and review process for the purpose of making awards to eligible  
20 students. The award of scholarships to eligible students shall  
21 be made without limiting availability to only students of one  
22 school.

23 "School." A kindergarten, elementary school or secondary  
24 school at which the compulsory attendance requirements of the  
25 Commonwealth may be met and that meets the applicable  
26 requirements of Title VI of the Civil Rights Act of 1964 (Public  
27 Law 88-352, 78 Stat. 241), or a public or nonpublic  
28 prekindergarten.

29 "School age." From the earliest admission age to a school's  
30 prekindergarten or kindergarten program or, when no

1 prekindergarten or kindergarten program is provided, the  
2 school's earliest admission age for beginners, until the end of  
3 the school year the student attains 21 years of age or  
4 graduation from high school, whichever occurs first.

5 "Special education school." A school or program within a  
6 school that is designated specifically and exclusively for  
7 students with any of the disabilities listed in 34 CFR § 300.8  
8 (relating to child with a disability) and meets one of the  
9 following:

10 (1) is licensed under the act of January 28, 1988

11 (P.L.24, No.11), known as the Private Academic Schools Act;

12 (2) is accredited by an accrediting association approved  
13 by the State Board of Education;

14 (3) is a school for the blind or deaf receiving  
15 Commonwealth appropriations; or

16 (4) is operated by or under the authority of a bona fide  
17 religious institution or by the Commonwealth or any political  
18 subdivision thereof.

19 "Support level." The level of support needed by an eligible  
20 student with a disability, as stated in the following matrix:

21 (1) Support level 1. The student is not enrolled in a  
22 special education school.

23 (2) Support level 2. The student is enrolled in a  
24 special education school.

25 "Tax credit." The educational improvement tax credit  
26 established under this article.

27 Section 2502-B. Qualification and application.

28 (a) Establishment.--In accordance with section 14 of Article  
29 III of the Constitution of Pennsylvania, an educational  
30 improvement tax credit program is established to enhance the

1 educational opportunities available to all students in this  
2 Commonwealth.

3 (b) Information.--In order to qualify under this article, a  
4 scholarship organization, a prekindergarten scholarship  
5 organization or an educational improvement organization must  
6 submit information to the department that enables the department  
7 to confirm that the organization is exempt from taxation under  
8 section 501(c)(3) of the Internal Revenue Code of 1986 (Public  
9 Law 99-514, 26 U.S.C. § 1 et seq.).

10 (c) Scholarship organizations and prekindergarten  
11 scholarship organizations.--A scholarship organization or  
12 prekindergarten scholarship organization must certify to the  
13 department that the organization is eligible to participate in  
14 the program established under this article and must agree to  
15 annually report the following information to the department by  
16 September 1 of each year:

17 (1) (i) The number of scholarships awarded during the  
18 immediately preceding school year to eligible  
19 prekindergarten students.

20 (ii) The total and average amounts of scholarships  
21 awarded during the immediately preceding school year to  
22 eligible prekindergarten students.

23 (iii) The number of scholarships awarded during the  
24 immediately preceding school year to eligible students in  
25 grades kindergarten through eight.

26 (iv) The total and average amounts of scholarships  
27 awarded during the immediately preceding school year to  
28 eligible students in grades kindergarten through eight.

29 (v) The number of scholarships awarded during the  
30 immediately preceding school year to eligible students in

1 grades 9 through 12.

2 (vi) The total and average amounts of scholarships  
3 awarded during the immediately preceding school year to  
4 eligible students in grades 9 through 12.

5 (vii) Where the scholarship organization or  
6 prekindergarten scholarship organization collects  
7 information on a county-by-county basis, the total number  
8 and the total dollar amount of scholarships awarded  
9 during the immediately preceding school year to residents  
10 of each county in which the scholarship organization or  
11 prekindergarten scholarship organization awarded  
12 scholarships.

13 (2) The information required under paragraph (1) shall  
14 be submitted on a form provided by the department. No later  
15 than May 1 of each year, the department shall annually  
16 distribute such sample forms, together with the forms on  
17 which the reports are required to be made, to each listed  
18 scholarship organization and prekindergarten scholarship  
19 organization.

20 (3) The department may not require any other information  
21 to be provided by scholarship organizations or  
22 prekindergarten scholarship organizations, except as  
23 expressly authorized in this article.

24 (d) Educational improvement organization.--

25 (1) An application submitted by an educational  
26 improvement organization must describe its proposed  
27 innovative educational program or programs in a form  
28 prescribed by the department. In prescribing the form, the  
29 department shall consult with the Department of Education as  
30 necessary. The department shall review and approve or

1 disapprove the application. In order to be eligible to  
2 participate in the program established under this article, an  
3 educational improvement organization must agree to annually  
4 report the following information to the department by  
5 September 1 of each year:

6 (i) The name of the innovative educational program  
7 or programs and the total amount of the grant or grants  
8 made to those programs during the immediately preceding  
9 school year.

10 (ii) A description of how each grant was utilized  
11 during the immediately preceding school year and a  
12 description of any demonstrated or expected innovative  
13 educational improvements.

14 (iii) The names of the public schools and school  
15 districts where innovative educational programs that  
16 received grants during the immediately preceding school  
17 year were implemented.

18 (iv) Where the educational improvement organization  
19 collects information on a county-by-county basis, the  
20 total number and the total dollar amount of grants made  
21 during the immediately preceding school year for programs  
22 at public schools in each county in which the educational  
23 improvement organization made grants.

24 (2) The information required under paragraph (1) shall  
25 be submitted on a form provided by the department. No later  
26 than May 1 of each year, the department shall annually  
27 distribute such sample forms, together with the forms on  
28 which the reports are required to be made, to each listed  
29 educational improvement organization.

30 (3) The department may not require any other information

1 to be provided by educational improvement organizations,  
2 except as expressly authorized in this article.

3 (e) Notification.--The department shall notify the  
4 scholarship organization, prekindergarten scholarship  
5 organization or educational improvement organization that the  
6 organization meets the requirements of this article for that  
7 fiscal year no later than 60 days after the organization has  
8 submitted the information required under this section.

9 (f) Publication.--The department shall annually publish a  
10 list of each scholarship organization, prekindergarten  
11 scholarship organization or educational improvement organization  
12 qualified under this section in the Pennsylvania Bulletin. The  
13 list shall also be posted and updated as necessary on the  
14 publicly accessible Internet website of the department.

15 Section 2503-B. Application.

16 (a) Scholarship organization or prekindergarten scholarship  
17 organization.--A business firm shall apply to the department for  
18 a tax credit. A business firm shall receive a tax credit if the  
19 scholarship organization or prekindergarten scholarship  
20 organization that receives the contribution appears on the list  
21 established under section 2502-B(f).

22 (b) Educational improvement organization.--A business firm  
23 must apply to the department for a tax credit. A business firm  
24 shall receive a tax credit if the department has approved the  
25 program provided by the educational improvement organization  
26 that receives the contribution.

27 (c) Availability of tax credits.--Tax credits shall be made  
28 available by the department on a first-come-first-served basis  
29 within the limitations established under section 2505-B(a).

30 (d) Contributions.--A contribution by a business firm to a

1 scholarship organization, prekindergarten scholarship  
2 organization or educational improvement organization shall be  
3 made no later than 60 days following the approval of an  
4 application under subsection (a) or (b).

5 Section 2504-B. Tax credit.

6 (a) Scholarship or educational improvement organizations.--

7 In accordance with section 2505-B(a), the Department of Revenue  
8 shall grant a tax credit against any tax due under Article III,  
9 IV, VI, VII, VIII, IX or XV of the act of March 4, 1971 (P.L.6,  
10 No.2), known as the Tax Reform Code of 1971, to a business firm  
11 providing proof of a contribution to a scholarship organization  
12 or educational improvement organization in the taxable year in  
13 which the contribution is made which shall not exceed 75% of the  
14 total amount contributed during the taxable year by the business  
15 firm. The tax credit shall not exceed \$750,000 annually per  
16 business firm for contributions made to scholarship  
17 organizations or educational improvement organizations.

18 (b) Additional amount.--The Department of Revenue shall  
19 grant a tax credit of up to 90% of the total amount contributed  
20 during the taxable year if the business firm provides a written  
21 commitment to provide the scholarship organization or  
22 educational improvement organization with the same amount of  
23 contribution for two consecutive tax years. The business firm  
24 must provide the written commitment under this subsection to the  
25 department at the time of application.

26 (c) Prekindergarten scholarship organizations.--In  
27 accordance with section 2505-B(a), the Department of Revenue  
28 shall grant a tax credit against any tax due under Article III,  
29 IV, VI, VII, VIII, IX or XV of the Tax Reform Code of 1971 to a  
30 business firm providing proof of a contribution to a

1 prekindergarten scholarship organization in the taxable year in  
2 which the contribution is made which shall be equal to 100% of  
3 the first \$10,000 contributed during the taxable year by the  
4 business firm, and which shall not exceed 90% of the remaining  
5 amount contributed during the taxable year by the business firm.  
6 The tax credit shall not exceed \$250,000 annually per business  
7 firm for contributions made to prekindergarten scholarship  
8 organizations.

9 (d) Combination of tax credits.--A business firm may receive  
10 tax credits from the Department of Revenue in any tax year for  
11 any combination of contributions under subsection (a), (b) or  
12 (c). In no case may a business firm receive tax credits in any  
13 tax year in excess of \$750,000 for contributions under  
14 subsections (a) and (b). In no case shall a business firm  
15 receive tax credits in any tax year in excess of \$250,000 for  
16 contributions under subsection (c).

17 (e) Pass-through entity.--

18 (1) If a pass-through entity does not intend to use all  
19 approved tax credits under this section, it may elect in  
20 writing to transfer all or a portion of the tax credit to  
21 shareholders, members or partners in proportion to the share  
22 of the entity's distributive income to which the shareholder,  
23 member or partner is entitled for use in the taxable year in  
24 which the contribution is made or in the taxable year  
25 immediately following the year in which the contribution is  
26 made. The election shall designate the year in which the  
27 transferred tax credits are to be used and shall be made  
28 according to procedures established by the Department of  
29 Revenue.

30 (2) A pass-through entity and a shareholder, member or

1 partner of a pass-through entity shall not claim the tax  
2 credit under this section for the same contribution.

3 (3) The shareholder, member or partner may not carry  
4 forward, carry back, obtain a refund of or sell or assign the  
5 tax credit.

6 (4) The shareholder, member or partner may claim the  
7 credit on a joint return, but the tax credit may not exceed  
8 the separate income of that shareholder, member or partner.

9 (f) Restriction on applicability of credits.--No tax credits  
10 shall be applied against any tax withheld by an employer from an  
11 employee under Article III of the Tax Reform Code of 1971.

12 (g) Time of application for credits.--

13 (1) Except as provided in paragraphs (2) and (3), the  
14 department may accept applications for tax credits available  
15 during a fiscal year no earlier than July 1 of each fiscal  
16 year.

17 (2) The application of any business firm for tax credits  
18 available during a fiscal year as part of the second year of  
19 a two-year commitment or as a renewal of a two-year  
20 commitment that was fulfilled in the previous fiscal year may  
21 be accepted no earlier than June 15 preceding the fiscal  
22 year.

23 (3) The application of any business firm for tax credits  
24 available during a fiscal year for an educational improvement  
25 organization that is also a school district foundation,  
26 public school foundation, charter school foundation or cyber  
27 charter school foundation may be accepted no earlier than May  
28 15 preceding the fiscal year.

29 Section 2505-B. Limitations.

30 (a) Amount.--

1       (1) For the fiscal year 2011-2012, the total aggregate  
2 amount of all tax credits approved shall not exceed  
3 \$100,000,000. No less than 75% of the total aggregate amount  
4 of all tax credits approved shall be used to provide tax  
5 credits for contributions from business firms to scholarship  
6 organizations. No less than 25% of the total aggregate amount  
7 of all tax credits approved shall be used to provide tax  
8 credits for contributions from business firms to educational  
9 improvement organizations.

10       (2) In the fiscal year 2012-2013, the total aggregate  
11 amount of all tax credits approved shall not exceed  
12 \$200,000,000.

13       (3) For the fiscal years 2011-2012 and 2012-2013, the  
14 total aggregate amount of all tax credits approved for  
15 contributions from business firms to prekindergarten  
16 scholarship programs shall not exceed \$8,000,000 in a fiscal  
17 year.

18       (b) Activities.--No tax credit shall be approved for  
19 activities that are a part of a business firm's normal course of  
20 business.

21       (c) Tax liability.--

22       (1) Except as provided in paragraph (2), a tax credit  
23 granted for any one taxable year may not exceed the tax  
24 liability of a business firm.

25       (2) In the case of a credit granted to a pass-through  
26 entity which elects to transfer the credit according to  
27 section 2504-B(e), a tax credit granted for any one taxable  
28 year and transferred to a shareholder, member or partner may  
29 not exceed the tax liability of the shareholder, member or  
30 partner.

1 (d) Use.--A tax credit not used by the applicant in the  
2 taxable year the contribution was made or in the year designated  
3 by the shareholder, member or partner to whom the credit was  
4 transferred under section 2504-B(e) may not be carried forward  
5 or carried back and is not refundable or transferable.

6 (e) Nontaxable income.--A scholarship received by an  
7 eligible student or eligible prekindergarten student shall not  
8 be considered to be taxable income for the purposes of Article  
9 III of the act of March 4, 1971 (P.L.6, No.2), known as the Tax  
10 Reform Code of 1971.

11 Section 2506-B. Lists.

12 The Department of Revenue shall provide to the General  
13 Assembly, by June 30 of each year, a list of all scholarship  
14 organizations, prekindergarten scholarship organizations and  
15 educational improvement organizations that receive contributions  
16 from business firms granted a tax credit.

17 Section 2507-B. Guidelines.

18 The department, in consultation with the Department of  
19 Education, shall develop guidelines to determine the eligibility  
20 of an innovative educational program.

21 Section 2. Repeals are as follows:

22 (1) The General Assembly declares that the repeal under  
23 paragraph (2) is necessary to effectuate the addition of  
24 Article XXV-B of the act.

25 (2) Article XVII-F and section 2902-E(b) of the act of  
26 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of  
27 1971, are repealed.

28 Section 3. The provisions of Article XXV-B of the act are  
29 severable. If any provision of that article or its application  
30 to any person or circumstance is held invalid, the invalidity

1 shall not affect other provisions or applications of that  
2 article which can be given effect without the invalid provision  
3 or application.

4 Section 4. This act shall take effect in 60 days.