

HOUSE BILL NO. 899

2/19 Fiscal Note Requested  
2/19 Introduced  
2/19 Referred to Natural Resources  
2/25 Fiscal Note Received  
3/08 Hearing  
3/20 Committee Report-Bill Pass As Amended  
3/20 Statement of Intent Attached  
3/23 2nd Reading Do Not Pass  
3/23 Bill Killed

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HOUSE BILL NO. 899

INTRODUCED BY *Kadas Miles House, Kellyn Connor*  
*Ream Davis*

A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A RECYCLING EDUCATION AND PROMOTION PROGRAM; CREATING A RESOURCE RECYCLING FUND TO FINANCE THE PROGRAM AND AN ADVISORY COUNCIL TO MAKE RECOMMENDATIONS CONCERNING THE PROGRAM; AMENDING SECTION 75-10-301, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Findings and purpose. The legislature finds that the proliferation and accumulation of litter discarded throughout this state constitute a public health hazard and impair the citizens' desire for a clean and healthful environment and that the recovery and recycling of metal beverage containers, glass beverage containers, and newsprint is a significant step in conserving natural resources and in promoting a cleaner environment. It is therefore the purpose of this part to encourage control of litter and encourage Montana citizens to recycle used resources and to thereby promote conservation and a clean and healthful environment.

Section 2. Section 75-10-301, MCA, is amended to read:

"75-10-301. Definitions. As used in ~~75-10-302~~ this part, the following definitions apply:

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(1) "Account" means the resource recycling account provided for in [section 8].

(1)(2) "Beverage" means beer or other malt beverage, mineral water, soda water, tea, or carbonated soft drink in liquid form and intended for human consumption.

(2)(3) "Container" means an individual, separate, sealed metal can or glass bottle containing a beverage.

(4) "Council" means the recycling education and promotion advisory council provided for in [section 3].

(5) "Department" means the department of health and environmental sciences provided for in Title 2, chapter 15, part 21.

(6) "Litter" means all improperly discarded and uncontrolled waste material thrown or deposited on land or water.

(7) "Newsprint" means blank paper intended for newspaper publication.

(8) "Person" means any individual, partnership, business, corporation, organization, subdivision of the state or local government, or other legal entity of any kind.

(9) "Recycling" means the process of collecting, sorting, cleansing, treating, and reconstituting waste or other discarded materials for the purpose of using the altered material."



-2- INTRODUCED BILL  
HB 899

1        NEW SECTION. Section 3. Recycling education and  
2 promotion advisory council. (1) There is a recycling  
3 education and promotion advisory council that consists of  
4 nine members appointed by the governor as follows:

- 5        (a) two representatives of education;
- 6        (b) a representative of the wholesale beverage  
7 industry;
- 8        (c) a representative of the recycling industry;
- 9        (d) a representative of the beverage or beverage  
10 container industry;
- 11       (e) a representative of labor;
- 12       (f) two representatives of the newspaper industry; and
- 13       (g) a representative of an environmental organization.

14       (2) Members of the council shall serve without  
15 compensation, but are entitled to per diem and travel  
16 expenses, as provided for in 2-18-501 through 2-18-503, for  
17 each day in attendance at council meetings.

18       NEW SECTION. Section 4. Duties of the council. (1)  
19 The council shall meet at least three times a year.

- 20       (2) The council shall:
- 21       (a) advise the department concerning more effective  
22 recycling promotion methods;
- 23       (b) encourage participation by industry, labor,  
24 schools, local governments, nonprofit organizations, and the  
25 public in recycling education and promotion programs;

1        (c) evaluate reports and programs of the department  
2 concerning recycling education and promotion; and

3        (d) following at least one public hearing on the  
4 department's recycling education and promotion programs,  
5 report every 2 years to the legislature concerning:

- 6        (i) an evaluation of the department's recycling  
7 education and promotion programs;
- 8        (ii) legislation to further programs determined by the  
9 council to be most successful in promoting recycling; and
- 10       (iii) recommendations to terminate those programs which  
11 are unsuccessful in promoting recycling.

12       NEW SECTION. Section 5. Powers of the department. The  
13 department shall:

14       (1) identify, adopt, and implement educational and  
15 public relations programs to foster and sustain awareness of  
16 litter and recycling, including but not limited to:

- 17       (a) curriculum materials for use in elementary and  
18 secondary schools; and
- 19       (b) campaigns advertising and promoting recycling to  
20 the citizens of the state;

21       (2) serve as the coordinating agency with agencies of  
22 government and with private persons who are engaged in  
23 educational and promotional programs that encourage  
24 recycling or litter reduction and control;

25       (3) encourage, organize, and coordinate voluntary

1 local campaigns seeking to focus public attention on  
2 programs to control litter and increase recycling;

3 (4) accept for deposit into the special account under  
4 [section 8] grants, gifts, bequests, devises, and donations  
5 for the purposes of this part; and

6 (5) undertake surveys to determine public awareness  
7 and the public's desire to recycle. To the extent  
8 practicable, these surveys must be conducted according to  
9 the distribution of population in the state and result in  
10 information sufficient to determine trends over time.

11 NEW SECTION. Section 6. Administrative rules. The  
12 department may adopt rules under the Montana Administrative  
13 Procedure Act for general administration of the recycling  
14 education and promotion program and shall adopt rules  
15 concerning administration of grants under [section 9] that  
16 establish:

17 (1) eligibility requirements for grant applicants;

18 (2) standards for the evaluation of proposals;

19 (3) the maximum dollar amount available for a single  
20 grant;

21 (4) accountability guidelines to ensure economical and  
22 effective use of funds; and

23 (5) other conditions needed for effective  
24 administration of the grant program under [section 9].

25 NEW SECTION. Section 7. Department coordination with

1 the office of public instruction. The department shall  
2 consult with the office of public instruction concerning  
3 education programs for schools and may contract with the  
4 office to administer these programs.

5 NEW SECTION. Section 8. Resource recycling account --  
6 creation -- expenditures. (1) There is a resource recycling  
7 account within the state special revenue fund created in  
8 17-2-102. Funds obtained under [section 10] must be  
9 deposited in this account.

10 (2) The department may use funds from this account to:

11 (a) produce and distribute educational and  
12 informational materials concerning litter and recycling;

13 (b) conduct surveys required under [section 5];

14 (c) produce and distribute signs for posting at  
15 landfills and along highways and waters of the state to  
16 promote recycling;

17 (d) make grants under [section 9]; and

18 (e) perform other duties as required under this part.

19 NEW SECTION. Section 9. Grants. The department may  
20 make grants to agencies of the state, municipalities,  
21 counties, school districts, and nonprofit organizations that  
22 are not doing their own recycling for the establishment of  
23 educational programs that promote recycling. The time period  
24 for any grant may not exceed 18 months. The following  
25 program areas are eligible for grants:

1 (1) preparation and distribution to schools and the  
2 public of instructional materials concerning recycling;

3 (2) development of public information on recycling,  
4 including radio and television public service announcements,  
5 newspaper advertisements, posters, leaflets, and  
6 audio-visual aids;

7 (3) organization and operation of recycling promotion  
8 activities; and

9 (4) establishment of a sign campaign, including the  
10 posting at landfills and along highways and waters of the  
11 state of signs encouraging recycling.

12 NEW SECTION. Section 10. Tax on recyclable material.

13 (1) There is a tax on the use of certain materials in  
14 Montana that have recycling value after the primary use has  
15 been completed. The tax is imposed upon beverage containers  
16 at the rate of 0.85 cent per 24 containers and upon  
17 newsprint at 50 cents per 1,000 pounds.

18 (2) The tax on beverage containers must be remitted by  
19 the entity in the distribution chain which supplies the  
20 containers to retail outlets. The tax on newsprint must be  
21 remitted by the entity which supplies the newsprint to a  
22 newspaper.

23 (3) The tax for containers or newsprint supplied in  
24 each month must be remitted to the department of revenue by  
25 the 15th day of the following month on forms prescribed by

1 the department of revenue.

2 NEW SECTION. Section 11. Codification instruction.  
3 Section 1 and sections 3 through 10 are intended to be  
4 codified as an integral part of Title 75, chapter 10, part  
5 3, and the provisions of Title 75, chapter 10, part 3, apply  
6 to section 1 and sections 3 through 10.

7 NEW SECTION. Section 12. Extension of authority. Any  
8 existing authority of the department of revenue to make  
9 rules on the subject of the provisions of this act is  
10 extended to the provisions of this act.

-End-

STATE OF MONTANA  
FISCAL NOTE

REQUEST NO. FNN485-85

Form BD-15

In compliance with a written request received February 19 19 85, there is hereby submitted a Fiscal Note for H.B. 899 pursuant to Title 5, Chapter 4, Part 2 of the Montana Code Annotated (MCA). Background information used in developing this Fiscal Note is available from the Office of Budget and Program Planning, to members of the Legislature upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

An act establishing a recycling education and promotion program; creating a resource recycling fund to finance the program and an advisory council to make recommendations concerning the program.

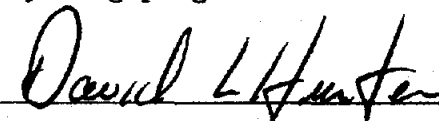
ASSUMPTIONS:

Department of Revenue

1. Beverage containers - Volume of recycling - Aluminum cans - 3,131 tons (54% recycled); Steel cans - 1,406 tons (47% recycled). (1983 data - Associated Recyclers of Montana)
2. Aluminum - 24 cans per pound, Steel - 12 cans per pound.
3. Bottles - 20% of total beverage containers. (Estimate from distributors)
4. Newsprint - Volume of recycling - 2,846 tons (1983 data - Associated Recyclers of Montana)
5. Newsprint recycling - 20% of total consumption.
6. Assume 1983 data for the biennium.
7. Tax - Beverage containers - 0.85 cent (\$.0085) per 24 containers; Newsprint - 50 cents (\$.50) per 1,000 pounds.
8. Administrative costs per year - \$22,000 (1FTE - Grade 11, plus benefits (22%) and equipment costs).
9. Fiscal impact should be considered the lower bound estimate.

Department of Health

1. The operation of an educational and public relations program would require one grade 14 position, a half time clerical position and related operating expenses.
2. Approximately \$95,000/yr would be available for grants to promote the recycling program.



BUDGET DIRECTOR  
Office of Budget and Program Planning

Date: Feb 25, 1985

FISCAL IMPACT:

	<u>FY1986</u>			<u>FY1987</u>		
	<u>Dept Health</u>	<u>Dept Revenue</u>	<u>Increase</u>	<u>Dept Health</u>	<u>Dept Revenue</u>	<u>Increase</u>
<u>Revenue</u>						
Tax on Recyclable Material	\$ 0	\$170,000	\$170,000	\$ 0	\$170,000	\$170,000
<u>Expenditures</u>						
Personal Services	\$ 33,000	\$ 19,500	\$ 52,500	\$ 33,000	\$ 19,500	\$ 52,500
Operating Expenses	15,000	2,000	17,000	15,000	2,000	17,000
Grants	<u>100,500</u>	<u>0</u>	<u>100,500</u>	<u>100,500</u>	<u>0</u>	<u>100,500</u>
Total Expenditures	\$148,500	\$ 21,500	\$170,000	\$100,500	\$ 21,500	\$170,000

FUND INFORMATION:

Earmarked Special Revenue Fund:

After the Department of Revenue has removed their administrative costs from the collections, there will be \$148,500 per year available within the Resource Recycling Account.

APPROVED BY COMM. ON  
NATURAL RESOURCES

STATEMENT OF INTENT

HOUSE BILL 899

House Natural Resources Committee

A statement of intent is required for this bill because it delegates rulemaking authority to the department of health and environmental sciences to provide and administer programs that promote recycling.

The intent of this bill is to:

(1) make one agency responsible for the recycling education and promotion program and to expend funds for this purpose;

(2) utilize educational and public relations programs to encourage recycling;

(3) provide grants to develop and produce educational and promotional programs concerning recycling;

(4) develop and produce information about this act and programs implemented under it; and

(5) fund surveys of public awareness and the public's desire to recycle.

The recycling education and promotion advisory council is expected to review the progress of all programs developed by the administering agency and those funded with grants.

Rules to be promulgated and adopted under this act include standards for persons performing contractual work

under this act for the department; requirements and guidelines for grant applicants and grant administration; and other rules determined by the department to be necessary for effective administration of the recycling education and promotion program.



## 1 HOUSE BILL NO. 899

2 INTRODUCED BY KADAS, MILES, GARCIA,

3 HALLIGAN, CONOVER, REAM, DANIELS

4  
5 A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A  
6 RECYCLING EDUCATION AND PROMOTION PROGRAM; CREATING A  
7 RESOURCE RECYCLING FUND TO FINANCE THE PROGRAM AND AN  
8 ADVISORY COUNCIL TO MAKE RECOMMENDATIONS CONCERNING THE  
9 PROGRAM; AMENDING SECTION 75-10-301, MCA."

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11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

12 NEW SECTION. Section 1. Findings and purpose. The  
13 legislature finds that the proliferation and accumulation of  
14 litter discarded throughout this state constitute a public  
15 health hazard and impair the citizens' desire for a clean  
16 and healthful environment and that the recovery and  
17 recycling of metal beverage containers, glass beverage  
18 containers, and newsprint is a significant step in  
19 conserving natural resources and in promoting a cleaner  
20 environment. It is therefore the purpose of this part to  
21 encourage control of litter and encourage Montana citizens  
22 to recycle used resources and to thereby promote  
23 conservation and a clean and healthful environment.

24 Section 2. Section 75-10-301, MCA, is amended to read:

25 "75-10-301. Definitions. As used in 75-10-302 this1 part, the following definitions apply:2 (1) "Account" means the resource recycling account  
3 provided for in [section 8].4 (2) "Beverage" means beer or other malt beverage,  
5 WINE, mineral water, soda water, tea, or carbonated OR  
6 NONCARBONATED soft drink in liquid form and intended for  
7 human consumption.8 (3) "Container" means an individual, separate,  
9 sealed metal can or glass bottle containing a beverage, BUT  
10 DOES NOT INCLUDE ANY CONTAINER FOR WHICH A DEPOSIT IS  
11 COLLECTED.12 (4) "Council" means the recycling education and  
13 promotion advisory council provided for in [section 3].14 (5) "Department" means the department of health and  
15 environmental sciences provided for in Title 2, chapter 15,  
16 part 21.17 (6) "Litter" means all improperly discarded and  
18 uncontrolled waste material thrown or deposited on land or  
19 water.20 (7) "Newsprint" means blank paper intended for  
21 newspaper publication.22 (8) "Person" means any individual, partnership,  
23 business, corporation, organization, subdivision of the  
24 state or local government, or other legal entity of any  
25 kind.

1       (9) "Recycling" means the process of collecting,  
 2 sorting, cleansing, treating, and reconstituting waste or  
 3 other discarded materials for the purpose of using the  
 4 altered material."

5       NEW SECTION. Section 3. Recycling education and  
 6 promotion advisory council. (1) There is a recycling  
 7 education and promotion advisory council that consists of  
 8 nine members appointed by the governor as follows:

- 9       (a) two representatives of education;
- 10       (b) a representative of the wholesale beverage BEER
- 11 industry;
- 12       (c) a representative of the recycling industry;
- 13       (d) a representative of the ~~beverage--or--beverage~~
- 14 ~~container~~ SOFT DRINK BOTTLING AND DISTRIBUTION industry;
- 15       (e) a representative of labor;
- 16       (f) two representatives of the newspaper industry; and
- 17       (g) a representative of an environmental organization;

18 AND

19 (H) A REPRESENTATIVE OF THE RETAIL GROCERY INDUSTRY.

20       (2) Members of the council shall serve without  
 21 compensation, but are entitled to per diem and travel  
 22 expenses, as provided for in 2-18-501 through 2-18-503, for  
 23 each day in attendance at council meetings.

24       NEW SECTION. Section 4. Duties of the council. (1)  
 25 The council shall meet at least three times a year.

1       (2) The council shall:

2       (a) advise the department concerning more effective  
 3 recycling promotion methods;

4       (b) encourage participation by industry, labor,  
 5 schools, local governments, nonprofit organizations, and the  
 6 public in recycling education and promotion programs;

7       (c) evaluate reports and programs of the department  
 8 concerning recycling education and promotion; and

9       (d) following at least one public hearing on the  
 10 department's recycling education and promotion programs,  
 11 report every 2 years to the legislature concerning:

12       (i) an evaluation of the department's recycling  
 13 education and promotion programs;

14       (ii) legislation to further programs determined by the  
 15 council to be most successful in promoting recycling; and

16       (iii) recommendations to terminate those programs which  
 17 are unsuccessful in promoting recycling.

18       NEW SECTION. Section 5. Powers of the department. The  
 19 department shall:

20       (1) identify, adopt, and implement educational and  
 21 public relations programs to foster and sustain awareness of  
 22 litter and recycling, including but not limited to:

23       (a) curriculum materials for use in elementary and  
 24 secondary schools; and

25       (b) campaigns advertising and promoting recycling to

1 the citizens of the state;

2 (2) serve as the coordinating agency with agencies of  
3 government and with private persons who are engaged in  
4 educational and promotional programs that encourage  
5 recycling or litter reduction and control;

6 (3) encourage, organize, and coordinate voluntary  
7 local campaigns seeking to focus public attention on  
8 programs to control litter and increase recycling;

9 (4) accept for deposit into the special account under  
10 [section 8] grants, gifts, bequests, devises, and donations  
11 for the purposes of this part; and

12 (5) undertake surveys to determine public awareness  
13 and the public's desire to recycle. To the extent  
14 practicable, these surveys must be conducted according to  
15 the distribution of population in the state and result in  
16 information sufficient to determine trends over time.

17 NEW SECTION. Section 6. Administrative rules. The  
18 department may adopt rules under the Montana Administrative  
19 Procedure Act for general administration of the recycling  
20 education and promotion program and shall adopt rules  
21 concerning administration of grants under [section 9] that  
22 establish:

- 23 (1) eligibility requirements for grant applicants;
- 24 (2) standards for the evaluation of proposals;
- 25 (3) the maximum dollar amount available for a single

1 grant;

2 (4) accountability guidelines to ensure economical and  
3 effective use of funds; and

4 (5) other conditions needed for effective  
5 administration of the grant program under-~~[section-9]~~.

6 NEW SECTION. Section 7. Department coordination with  
7 the office of public instruction. The department shall  
8 consult with the office of public instruction concerning  
9 education programs for schools and may contract with the  
10 office to administer these programs.

11 NEW SECTION. Section 8. Resource recycling account --  
12 creation -- expenditures. (1) There is a resource recycling  
13 account within the state special revenue fund created in  
14 17-2-102. Funds obtained under [section 10] must be  
15 deposited in this account.

16 (2) The department may use funds from this account to:

- 17 (a) produce and distribute educational and  
18 informational materials concerning litter and recycling;
- 19 (b) conduct surveys required under [section 5];
- 20 (c) produce and distribute signs for posting at  
21 landfills and along highways and waters of the state to  
22 promote recycling;
- 23 (d) make grants under [section 9]; and
- 24 (e) perform other duties as required under this part.

25 NEW SECTION. Section 9. Grants. The department may

1 make grants to agencies of the state, municipalities,  
 2 counties, school districts, and nonprofit organizations that  
 3 are not doing their own recycling for the establishment of  
 4 educational programs that promote recycling. The time period  
 5 for any grant may not exceed 18 months. The following  
 6 program areas are eligible for grants:

- 7 (1) preparation and distribution to schools and the  
 8 public of instructional materials concerning recycling;
- 9 (2) development of public information on recycling,  
 10 including radio and television public service announcements,  
 11 newspaper advertisements, posters, leaflets, and  
 12 audio-visual aids;
- 13 (3) organization and operation of recycling promotion  
 14 activities; and
- 15 (4) establishment of a sign campaign, including the  
 16 posting at landfills and along highways and waters of the  
 17 state of signs encouraging recycling.

18 NEW SECTION. Section 10. Tax on recyclable material  
 19 -- PENALTY. (1) There is a tax on the use of certain  
 20 materials in Montana that have recycling value after the  
 21 primary use has been completed. The tax is imposed upon  
 22 beverage containers at the rate of 0.85 cent per 24  
 23 containers and upon newsprint at 50 cents per 1,000 pounds.

24 (2) The tax on beverage containers must be remitted-by  
 25 the--entity--in--the--distribution--chain--which--supplies--the

1 ~~containers-to-retail-outlets-The-tax-on-newsprint--must--be~~  
 2 ~~remitted--by--the--entity--which--supplies--the--newsprint--to--a~~  
 3 ~~newspaper- PAID BY ANY ENTITY TAXABLE BY THE STATE OF~~  
 4 ~~MONTANA WHICH DISTRIBUTES BEVERAGES IN SUCH CONTAINERS TO~~  
 5 ~~RETAIL OUTLETS IN MONTANA. THE TAX ON NEWSPRINT MUST BE PAID~~  
 6 ~~ON THE INITIAL DISTRIBUTION IN MONTANA BY AN ENTITY TAXABLE~~  
 7 ~~BY THE STATE OF MONTANA OF A PUBLICATION MADE FROM~~  
 8 ~~NEWSPRINT.~~

9 (3) The tax for containers or newsprint supplied in  
 10 each month must be remitted to the department of revenue by  
 11 the 15th day of the following month on forms prescribed by  
 12 the department of revenue.

13 (4) FAILURE TO REMIT TAXES REQUIRED UNDER THIS SECTION  
 14 IS SUBJECT TO THE PENALTIES AND PROCEDURES PROVIDED FOR IN  
 15 16-1-409(2) THROUGH (4).

16 NEW SECTION. SECTION 11. CONFIDENTIALITY OF TAX  
 17 INFORMATION -- PENALTY FOR VIOLATION. (1) EXCEPT IN  
 18 ACCORDANCE WITH PROPER JUDICIAL ORDER OR AS OTHERWISE  
 19 PROVIDED BY LAW, IT IS UNLAWFUL FOR THE DEPARTMENT OR THE  
 20 DEPARTMENT OF REVENUE OR ANY EMPLOYEE OR AGENT TO DIVULGE OR  
 21 MAKE KNOWN IN ANY MANNER THE AMOUNT OF SALES OF BEVERAGE  
 22 CONTAINERS OR NEWSPRINT BY ANY SPECIFIC INDIVIDUAL OR  
 23 CORPORATION SUBJECT TO THE TAX PROVIDED FOR IN [SECTION 10].

24 (2) THE DEPARTMENT MAY PUBLISH CUMULATIVE STATISTICS  
 25 IN A MANNER THAT MAINTAINS AS CONFIDENTIAL ALL INFORMATION

1 ON THE AMOUNT OF SALES BY ANY SPECIFIC TAXPAYER AND THAT  
2 PREVENTS THE IDENTIFICATION OF OR CONTRIBUTION OF  
3 IDENTIFIABLE REPORTS OR STATISTICS TO ANY SPECIFIC TAXPAYER.

4 (3) A PERSON WHO VIOLATES THE PROVISIONS OF THIS  
5 SECTION IS GUILTY OF A MISDEMEANOR.

6 NEW SECTION. SECTION 12. PROGRAM TERMINATION  
7 SCHEDULED -- REVIEW BY LEGISLATIVE AUDIT COMMITTEE REQUIRED.

8 (1) THE RECYCLING EDUCATION AND PROMOTION PROGRAM TERMINATES  
9 ON JULY 1, 1991, UNLESS THE LEGISLATURE REAUTHORIZES THE  
10 PROGRAM FOLLOWING THE REVIEW PROVIDED FOR IN SUBSECTION (2).

11 (2) THE RECYCLING EDUCATION AND PROMOTION PROGRAM MUST  
12 BE REVIEWED BY THE LEGISLATIVE AUDIT COMMITTEE DURING THE  
13 BIENNIUM ENDING JULY 1, 1991, FOLLOWING THE PROCEDURES FOR  
14 SUCH REVIEW ESTABLISHED IN TITLE 2, CHAPTER 8, PART 1.

15 NEW SECTION. Section 13. Codification instruction.  
16 Section 1 and sections 3 through 10 are intended to be  
17 codified as an integral part of Title 75, chapter 10, part  
18 3, and the provisions of Title 75, chapter 10, part 3, apply  
19 to section 1 and sections 3 through 10.

20 NEW SECTION. SECTION 14. SEVERABILITY. IF A PART OF  
21 THIS ACT IS INVALID, ALL VALID PARTS THAT ARE SEVERABLE FROM  
22 THE INVALID PART REMAIN IN EFFECT. IF A PART OF THIS ACT IS  
23 INVALID IN ONE OR MORE OF ITS APPLICATIONS, THE PART REMAINS  
24 IN EFFECT IN ALL VALID APPLICATIONS THAT ARE SEVERABLE FROM  
25 THE INVALID APPLICATIONS.

1 NEW SECTION. Section 15. Extension of authority. Any  
2 existing authority of the department of revenue to make  
3 rules on the subject of the provisions of this act is  
4 extended to the provisions of this act.

-End-