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ARTICLE 4

RELATING TO TAXES

SECTION 1. Section 31-36-7 of Chapter 31-36 of the General Laws entitled "Motor Fuel Tax" is hereby amended as follows:

31-36-7. Monthly report of distributors — Payment of tax.

(a) **State requirements.** Every distributor shall, on or before the twentieth (20th) day of each month, render a report to the tax administrator, upon forms to be obtained from the tax administrator, of the amount (number of gallons) of fuels purchased, sold, or used by the distributor within this state and the amount of fuels sold by the distributor without this state from fuels within this state during the preceding calendar month, and, if required by the tax administrator as to purchases, the name or names of the person or persons from whom purchased and the date and amount of each purchase, and as to sales, the name or names of the person or persons to whom sold and the amount of each sale, and shall pay at the same time to the administrator tax at the rate of thirty-two cents (\$0.32) per gallon on all taxable gallons of fuel sold or used in this state.

(b) **Federal requirements.** In the event the federal government requires a certain portion of the gasoline tax to be dedicated for highway improvements, then the state controller is directed to establish a restricted receipt account and deposit that portion of gasoline tax receipts which brings the state into federal compliance.

(c) Beginning July 1, 2015, and every other year thereafter, through July 1, 2021, the gasoline tax shall be adjusted by the percentage of increase in the Consumer Price Index for all Urban Consumers (CPI-U) as published by the United States Bureau of Labor Statistics determined as of September 30 of the prior calendar year; said adjustment shall be rounded to the nearest one cent (\$.01) increment, provided that the total tax shall not be less than provided for in section (a).

(d) Beginning July 1, 2025, and every other year thereafter, the gasoline tax shall be adjusted by the percentage of increase in the Consumer Price Index for all Urban Consumers (CPI-U) as published by the United States Bureau of Labor Statistics determined as of September 30 of the prior calendar year; said adjustment shall be rounded to the nearest one cent (\$.01) increment, provided that the total tax shall not be less than provided for in subsection (a).

SECTION 2. Sections 44-18-18, 44-18-19, and 44-18-20 of the General Laws in Chapter 44-18 entitled "Sales and Use Taxes – Liability and Computation" are hereby

1 amended to read as follows:

2 **44-18-18. Sales tax imposed.**

3 A tax is imposed upon sales at retail in this state, including charges for rentals of living
4 quarters in hotels as defined in § 42-63.1-2, rooming houses, or tourist camps, at the rate of six
5 percent (6%) of the gross receipts of the retailer from the sales or rental charges; provided, that the
6 tax imposed on charges for the rentals applies only to the first period of not exceeding thirty (30)
7 consecutive calendar days of each rental; provided, further, that for the period commencing July 1,
8 1990, the tax rate is seven percent (7%); provided, further, that for the period commencing October
9 1, 2023, the tax rate is six and eighty-five one-hundredths percent (6.85%). The tax is paid to the
10 tax administrator by the retailer at the time and in the manner provided. Excluded from this tax are
11 those living quarters in hotels, rooming houses, or tourist camps for which the occupant has a
12 written lease for the living quarters which lease covers a rental period of twelve (12) months or
13 more.

14 **44-18-19. Collection of sales tax by retailer.**

15 The retailer shall add the tax imposed by this chapter to the sale price or charge, and when
16 added the tax constitutes a part of the price or charge, is a debt from the consumer or user to the
17 retailer, and is recoverable at law in the same manner as other debts; provided, that the amount of
18 tax that the retailer collects from the consumer or user is as follows:

19	Amount of Sale	Amount of Tax
20	\$0.01 to \$.08 inclusive	No Tax
21	.09 to .24 inclusive	.01
22	.25 to .41 inclusive	.02
23	.42 to .58 inclusive	.03
24	.59 to .74 inclusive	.04
25	.75 to .91 inclusive	.05
26	.92 to 1.08 inclusive	.06

27 and where the amount of the sale is more than one dollar and eight cents (\$1.08) the amount
28 of the tax is computed at the rate of six percent (6%); provided, that the amount of tax that the
29 retailer collects from the consumer or user for the period commencing July 1, 1990 is as follows:

30	Amount of Sale	Amount of Tax
31	\$ 0.01 to \$.07 inclusive	No Tax
32	.08 to .21 Inclusive	.01
33	.22 to .35 inclusive	.02
34	.36 to .49 inclusive	.03

1	.50 to .64 inclusive	.04
2	.65 to .78 inclusive	.05
3	.79 to .92 inclusive	.06
4	.93 to 1.07 inclusive	.07

5 and where the amount of the sale is more than one dollar and seven cents (\$1.07) the
6 amount of the tax is computed at the rate of seven percent (7%); provided further, that the amount
7 of tax that the retailer collects from the consumer or user for the period commencing October 1,
8 2023, is as follows:

9	<u>Amount of Sale</u>	<u>Amount Tax</u>
10	<u>\$ 0.01 to \$.07 inclusive</u>	<u>No Tax</u>
11	<u>.08 to .21 inclusive</u>	<u>.01</u>
12	<u>.22 to .36 inclusive</u>	<u>.02</u>
13	<u>.37 to .51 inclusive</u>	<u>.03</u>
14	<u>.52 to .65 inclusive</u>	<u>.04</u>
15	<u>.66 to .80 inclusive</u>	<u>.05</u>
16	<u>.81 to .94 inclusive</u>	<u>.06</u>
17	<u>.95 to 1.09 inclusive</u>	<u>.07</u>

18 and where the amount of the sale is more than one dollar and nine cents (\$1.09) the amount
19 of the tax is computed at the rate of six and eighty-five one-hundredths percent (6.85%).

20 **44-18-20. Use tax imposed.**

21 (a) An excise tax is imposed on the storage, use, or other consumption in this state of
22 tangible personal property; prewritten computer software delivered electronically or by load and
23 leave; vendor-hosted prewritten computer software; specified digital products; or services as
24 defined in § 44-18-7.3, including a motor vehicle, a boat, an airplane, or a trailer, purchased from
25 any retailer at the rate of six percent (6%) of the sale price of the property.

26 (b) An excise tax is imposed on the storage, use, or other consumption in this state of a
27 motor vehicle, a boat, an airplane, or a trailer purchased from other than a licensed motor vehicle
28 dealer or other than a retailer of boats, airplanes, or trailers respectively, at the rate of six percent
29 (6%) of the sale price of the motor vehicle, boat, airplane, or trailer.

30 (c) The word "trailer," as used in this section and in § 44-18-21, means and includes those
31 defined in § 31-1-5(a) — (f) and also includes boat trailers, camping trailers, house trailers, and
32 mobile homes.

33 (d) Notwithstanding the provisions contained in this section and in § 44-18-21 relating to the

1 imposition of a use tax and liability for this tax on certain casual sales, no tax is payable in any
2 casual sale:

3 (1) When the transferee or purchaser is the spouse, mother, father, brother, sister, or child
4 of the transferor or seller;

5 (2) When the transfer or sale is made in connection with the organization, reorganization,
6 dissolution, or partial liquidation of a business entity, provided:

7 (i) The last taxable sale, transfer, or use of the article being transferred or sold was
8 subjected to a tax imposed by this chapter;

9 (ii) The transferee is the business entity referred to or is a stockholder, owner, member, or
10 partner; and

11 (iii) Any gain or loss to the transferor is not recognized for income tax purposes under the
12 provisions of the federal income tax law and treasury regulations and rulings issued thereunder;

13 (3) When the sale or transfer is of a trailer, other than a camping trailer, of the type
14 ordinarily used for residential purposes and commonly known as a house trailer or as a mobile
15 home; or

16 (4) When the transferee or purchaser is exempt under the provisions of § 44-18-30 or other
17 general law of this state or special act of the general assembly of this state.

18 (e) The term "casual" means a sale made by a person other than a retailer, provided, that in
19 the case of a sale of a motor vehicle, the term means a sale made by a person other than a licensed
20 motor vehicle dealer or an auctioneer at an auction sale. In no case is the tax imposed under the
21 provisions of subsections (a) and (b) of this section on the storage, use, or other consumption in
22 this state of a used motor vehicle less than the product obtained by multiplying the amount of the
23 retail dollar value at the time of purchase of the motor vehicle by the applicable tax rate; provided,
24 that where the amount of the sale price exceeds the amount of the retail dollar value, the tax is
25 based on the sale price. The tax administrator shall use as his or her guide the retail dollar value as
26 shown in the current issue of any nationally recognized, used-vehicle guide for appraisal purposes
27 in this state. On request within thirty (30) days by the taxpayer after payment of the tax, if the tax
28 administrator determines that the retail dollar value as stated in this subsection is inequitable or
29 unreasonable, he or she shall, after affording the taxpayer reasonable opportunity to be heard, re-
30 determine the tax.

31 (f) Every person making more than five (5) retail sales of tangible personal property or
32 prewritten computer software delivered electronically or by load and leave, or vendor-hosted
33 prewritten computer software, or specified digital products, or services as defined in § 44-18-7.3
34 during any twelve-month (12) period, including sales made in the capacity of assignee for the

1 benefit of creditors or receiver or trustee in bankruptcy, is considered a retailer within the provisions
2 of this chapter.

3 (g) (1) "Casual sale" includes a sale of tangible personal property not held or used by a
4 seller in the course of activities for which the seller is required to hold a seller's permit or permits
5 or would be required to hold a seller's permit or permits if the activities were conducted in this
6 state, provided that the sale is not one of a series of sales sufficient in number, scope, and character
7 (more than five (5) in any twelve-month (12) period) to constitute an activity for which the seller
8 is required to hold a seller's permit or would be required to hold a seller's permit if the activity were
9 conducted in this state.

10 (2) Casual sales also include sales made at bazaars, fairs, picnics, or similar events by
11 nonprofit organizations, that are organized for charitable, educational, civic, religious, social,
12 recreational, fraternal, or literary purposes during two (2) events not to exceed a total of six (6)
13 days duration each calendar year. Each event requires the issuance of a permit by the division of
14 taxation. Where sales are made at events by a vendor that holds a sales tax permit and is not a
15 nonprofit organization, the sales are in the regular course of business and are not exempt as casual
16 sales.

17 (h) The use tax imposed under this section ~~for the period commencing July 1, 1990,~~ is at
18 the rate ~~of seven percent (7%)~~ [and corresponding commencement date as set forth in § 44-18-18.](#)

19 SECTION 3. Effective on January 1, 2024, the title of Chapter 44-44 of the General Laws
20 entitled "Taxation of Beverage Containers, Hard-To-Dispose Material and Litter Control
21 Participation Permittee" is hereby amended to read as follows:

22 ~~CHAPTER 44-44~~

23 ~~Taxation of Beverage Containers, Hard To Dispose Material and Litter Control~~
24 ~~Participation Permittee~~

25 **CHAPTER 44-44**

26 **TAXATION OF BEVERAGE CONTAINERS AND HARD-TO-DISPOSE**

27 **MATERIAL**

28 SECTION 4. Effective on January 1, 2024, Sections 44-44-2, 44-44-17, 44-44-18,
29 44-44-19, 44-44-20, and 44-44-22 of the General Laws in Chapter 44-44 entitled "Taxation
30 of Beverage Containers, Hard-To-Dispose Material and Litter Control Participation Permittee" are
31 hereby amended to read as follows:

32 [44-44-2. Definitions.](#)

33 As used in this chapter:

1 (1) "Beverage" means all non-alcoholic drinks for human consumption, except milk but
2 including beer and other malt beverages.

3 (2) "Beverage container" means any sealable bottle, can, jar, or carton which contains a
4 beverage.

5 (3) "Beverage retailer" means any person who engages in the sale of a beverage container
6 to a consumer within the state of Rhode Island, including any operator of a vending machine.

7 (4) "Beverage wholesaler" means any person who engages in the sale of beverage
8 containers to beverage retailers in this state, including any brewer, manufacturer, or bottler who
9 engages in those sales.

10 (5) "Case" means:

11 (i) Forty-eight (48) beverage containers sold or offered for sale within this state when each
12 beverage container has a liquid capacity of seven (7) fluid ounces or less;

13 (ii) Twenty-four (24) beverage containers sold or offered for sale within this state when
14 each beverage container has a liquid capacity in excess of seven (7) fluid ounces but less than or
15 equal to sixteen and nine tenths (16.9) fluid ounces;

16 (iii) Twelve (12) beverage containers sold or offered for sale within this state when each
17 beverage container has a liquid capacity in excess of sixteen and nine tenths (16.9) fluid ounces but
18 less than thirty-three and nine tenths (33.9) fluid ounces; and

19 (iv) Six (6) beverage containers sold or offered for sale within this state when each
20 beverage container has a liquid capacity of thirty-three and nine tenths (33.9) fluid ounces or more.

21 ~~(6) A permit issued in accordance with § 44-44-3.1(1) is called a Class A permit.~~

22 ~~(7) A permit issued in accordance with § 44-44-3.1(2) is called a Class B permit.~~

23 ~~(8) A permit issued in accordance with § 44-44-3.1(3) is called a Class C permit.~~

24 ~~(9) A permit issued in accordance with § 44-44-3.1(4) is called a Class D permit.~~

25 ~~(10) A permit issued in accordance with § 44-44-3.1(5) is called a Class E permit.~~

26 ~~(11)~~(6) "Consumer" means any person who purchases a beverage in a beverage container
27 for use or consumption with no intent to resell that filled beverage container.

28 ~~(12) "Gross receipts" means those receipts reported for each location to the tax~~
29 ~~administrator included in the measure of tax imposed under chapter 18 of this title, as amended.~~
30 ~~For those persons having multiple locations' receipts reported to the tax administrator the "gross~~
31 ~~receipts" to be aggregated shall be determined by each individual sales tax permit number. The~~
32 ~~term gross receipts shall be computed without deduction for retail sales of items in activities other~~
33 ~~than those which this state is prohibited from taxing under the constitution of the United States.~~

34 ~~(7)~~(13) "Hard-to-dispose material" is as defined in § 37-15.1-3.

1 (814) “Hard-to-dispose material retailer” means any person who engages in the retail sale
2 of hard-to-dispose material (as defined in § 37-15.1-3) in this state.

3 (915) “Hard-to-dispose material wholesaler” means any person, wherever located, who
4 engages in the sale of hard-to-dispose material (as defined in § 37-15.1-3) to customers for sale in
5 this state (including manufacturers, refiners, and distributors and retailers), and to other persons as
6 defined above.

7 (106) “New vehicle” means any mode of transportation for which a certificate of title is
8 required pursuant to title 31 and for which a certificate of title has not been previously issued in
9 this state or any other state or country.

10 (117) “Organic solvent” is as defined in § 37-15.1-3.

11 (128) “Person” means any natural person, corporation, partnership, joint venture,
12 association, proprietorship, firm, or other business entity.

13 ~~(19) “Prior calendar year” means the period beginning with January 1 and ending with~~
14 ~~December 31 immediately preceding the permit application due date.~~

15 ~~(20) “Qualifying activities” means selling or offering for retail sale food or beverages for~~
16 ~~immediate consumption and/or packaged for sale on a take-out or to-go basis regardless of whether~~
17 ~~or not the items are subsequently actually eaten on or off the vendor’s premises.~~

18 (1321) “Vending machine” means a self-contained automatic device that dispenses for sale
19 foods, beverages, or confection products.

20 **44-44-17. Deficiency determination — Determination without return.**

21 If any hard-to-dispose material wholesaler or hard-to-dispose material retailer or person or
22 beverage ~~wholesaler or litter control participation permittee~~ fails to file a return or application or to
23 keep records described in § 44-44-8, or if the tax administrator is not satisfied with the amount of
24 taxes or fees paid to him or her, the tax administrator may compute and determine the amount
25 required by this chapter to be paid to him or her upon the basis of the facts contained in the returns
26 or applications which have been filed or upon the basis of any information in the tax administrator’s
27 possession or that may come into his or her possession.

28 **44-44-18. Notice of determination.**

29 The tax administrator shall give written notice of his or her determination to the beverage
30 wholesaler ~~or litter control participation permittee~~ or hard-to-dispose material wholesaler or hard-
31 to-dispose material retailer or person. Except in the case of fraud or failure to make a return, or
32 noncompliance with § 44-44-8, every notice of determination shall be mailed within three (3) years
33 of the date the taxes first became due. The amount of this determination shall bear interest at the

1 rate prescribed in § 44-1-7 from the date when taxes should have been paid until the date of
2 payment.

3 **44-44-19. Payment of refunds.**

4 Whenever the tax administrator shall determine that any beverage wholesaler or hard-to-
5 dispose material wholesaler or hard-to-dispose material retailer or person ~~or litter control~~
6 ~~participation permittee~~ is entitled to a refund of any moneys paid under the provisions of this
7 chapter, or whenever a court of competent jurisdiction orders a refund of any moneys paid, the
8 general treasurer shall, upon certification by the tax administrator, pay the refund from any moneys
9 in the litter control account or hard-to-dispose material account other than those moneys already
10 appropriated for the administration of the taxes and programs entitled by this chapter and § 37-15-
11 13; provided, that no refund shall be allowed unless a claim for a refund is filed with the tax
12 administrator within three (3) years from the date the overpayment was made. Every claim for a
13 refund shall be made in writing, shall be in a form, and shall present only information that the tax
14 administrator may, by regulation, require. Within thirty (30) days after disallowing any claim in
15 whole or in part the tax administrator shall give written notice of his or her decision to the beverage
16 wholesaler or hard-to-dispose material wholesaler or hard-to-dispose material retailer or person ~~or~~
17 ~~litter control participation permittee~~. A refund of less than ten dollars (\$10.00) will not be
18 processed, but may be credited to the following month's return without interest.

19 **44-44-20. Hearing on application by beverage wholesaler or litter control**
20 **participation permittee.**

21 Any person aggrieved by any assessment or decision of the tax administrator shall notify
22 the tax administrator and request a hearing, in writing, within thirty (30) days from the date of
23 mailing of the assessment or decision. The tax administrator or a hearing officer designated by the
24 tax administrator shall, as soon as practicable, fix a time and place for the hearing and, after the
25 hearing, determine the correct amount of the tax and interest.

26 **44-44-22. Information confidential.**

27 It shall be unlawful for any state official or employee to divulge or to make known to any
28 person in any manner not provided by law the amount or source of income, profits, losses,
29 expenditures, or any particular of these set forth or disclosed in any return, ~~permit application~~ or
30 other record required under this chapter, or to permit any return, ~~permit application~~, or other record
31 required by this chapter or copy of a record, or any book containing any abstract or particulars to
32 be seen or examined by any person except as provided by law. Any offense against this provision
33 shall be punished by a fine not exceeding one thousand dollars (\$1,000), or by imprisonment not
34 exceeding one year, or both, at the discretion of the court.

1 SECTION 5. Effective on January 1, 2024, Sections 44-44-3.1, 44-44-3.2, 44-44-3.3, 44-
2 44-3.4, and 44-44-3.5 of the General Laws in Chapter 44-44 entitled "Taxation of Beverage
3 Containers, Hard-To-Dispose Material and Litter Control Participation Permittee" are hereby
4 repealed.

5 **44-44-3.1. Permit required.**

6 ~~Commencing August 1, 1988, every person engaging in, or desiring to engage in activities~~
7 ~~described in § 44-44-2(20), shall annually file an application with the tax administrator for a litter~~
8 ~~control participation permit, hereinafter called a "permit", for each place of business in Rhode~~
9 ~~Island. In those cases where the only qualifying activity is the operation of vending machines, the~~
10 ~~person shall either obtain a Class A permit for each vending machine or obtain a permit based on~~
11 ~~total gross receipts. All applications shall be in a form, including information and bearing signatures~~
12 ~~that the tax administrator may require. At the time of making an application, the applicant shall pay~~
13 ~~the tax administrator a permit fee based as follows:~~

14 ~~(1) For the applicant whose gross receipts for the prior calendar year measured less than~~
15 ~~fifty thousand dollars (\$50,000), a fee of twenty five dollars (\$25.00);~~

16 ~~(2) For the applicant whose gross receipts for the prior calendar year measured at least fifty~~
17 ~~thousand dollars (\$50,000), but less than one hundred thousand dollars (\$100,000), a fee of thirty~~
18 ~~five dollars (\$35.00);~~

19 ~~(3) For the applicant whose gross receipts for the calendar year measured at least one~~
20 ~~hundred thousand dollars (\$100,000), but less than four hundred thousand dollars (\$400,000), a fee~~
21 ~~of seventy five dollars (\$75.00);~~

22 ~~(4) For the applicant whose gross receipts for the prior calendar year measured at least four~~
23 ~~hundred thousand dollars (\$400,000), but less than one million dollars (\$1,000,000), a fee of one~~
24 ~~hundred dollars (\$100); and~~

25 ~~(5) For the applicant whose gross receipts for the prior calendar year measured one million~~
26 ~~dollars (\$1,000,000) or more, a fee of one hundred twenty five dollars (\$125) for each one million~~
27 ~~dollars (\$1,000,000) or fraction of this amount. The fee in this subdivision shall not exceed the sum~~
28 ~~of one thousand dollars (\$1,000) for each permit at each place of business in Rhode Island when~~
29 ~~the "qualifying activities" referred to in this section and defined in § 44-44-2(20) and the sale of~~
30 ~~food products do not exceed ten percent (10%) of the gross receipts for each permit.~~

31 **44-44-3.2. Penalty for operation without a permit — Injunctive relief.**

32 ~~(a) Any person who engages (or the officer of a corporation engaged) in activities described~~
33 ~~in § 44-44-2(20) without the permit required by this chapter shall be guilty of a misdemeanor and~~
34 ~~shall, for each offense, be fined not more than one thousand dollars (\$1,000), or be imprisoned for~~

1 ~~not more than one year, or punished by both a fine and imprisonment. Each day in which a person~~
2 ~~is so engaged shall constitute a separate offense.~~

3 ~~(b) The superior court of this state shall have jurisdiction of restraining any person from~~
4 ~~engaging in activities described in § 44-44-2(20) without the proper permit as prescribed in this~~
5 ~~chapter. The tax administrator may institute proceedings to prevent and restrain violations of this~~
6 ~~chapter.~~

7 ~~**44-44-3.3. Partial periods.**~~

8 ~~(a)(1) Each applicant which did not do business at a particular location during the prior~~
9 ~~calendar year for the purposes of determining the proper fee in accordance with § 44-44-3.1 may,~~
10 ~~for application purposes, only apply for a Class A permit for that location.~~

11 ~~(2) For purposes of this section, the term “applicant” shall not include any person who~~
12 ~~purchases an ongoing business and continues to operate the same type of business from the same~~
13 ~~location without interruption of thirty (30) days or more immediately following the purchase of the~~
14 ~~business.~~

15 ~~(b) Any permittee ceasing business at a location before the annual expiration date of permit~~
16 ~~shall return the permit to the tax administrator for cancellation.~~

17 ~~(c) The fees set forth in § 44-44-3.1 are neither proratable nor refundable for partial periods~~
18 ~~of operation at a specific location.~~

19 ~~(d) A person who purchases an ongoing business and continues to operate the business in~~
20 ~~the same location in a calendar year for which the prior permit holder has paid the applicable fee~~
21 ~~may obtain a permit for the remainder of that calendar year upon payment of a twenty five dollar~~
22 ~~(\$25.00) fee.~~

23 ~~**44-44-3.4. Issuance of permit — Assignment prohibited — Display.**~~

24 ~~Upon receipt of the required application and permit fee, the tax administrator shall issue to~~
25 ~~the applicant a separate permit for each location in Rhode Island. A permit is not assignable and is~~
26 ~~valid only for the person in whose name it was issued and only for the business location shown in~~
27 ~~the permit. It shall at all times be conspicuously displayed at the location for which it was issued.~~

28 ~~**44-44-3.5. Application due date — Weekends and holidays — Mailing.**~~

29 ~~(a) Each applicant shall apply for a permit prior to engaging in the activities described in §~~
30 ~~44-44-2(20) for each location in Rhode Island and, after this, shall annually reapply on or before~~
31 ~~August 1 of each year.~~

32 ~~(b) When the application due date, or any other due date for activity by an applicant or~~
33 ~~permittee, falls on a Saturday, Sunday, or Rhode Island legal holiday, the application or activity~~

1 ~~will be considered timely if it is performed on the next succeeding day which is not a Saturday,~~
2 ~~Sunday, or Rhode Island legal holiday.~~

3 ~~(e) When any application, payment or other document required to be filed on or before a~~
4 ~~prescribed date set forth in this chapter is delivered after the required date by United States Post~~
5 ~~Office to the tax administrator, office, officer, or person with which or with whom the document is~~
6 ~~required to be filed, the date on which the document is dated by the post office shall be deemed to~~
7 ~~be the date of delivery. This subsection shall apply only if the document was, within the prescribed~~
8 ~~time, deposited in the mail with United States postage prepaid and properly addressed.~~

9 SECTION 6. Sections 1 and 2 of this article shall take effect upon passage. Sections 3
10 through 5 shall take effect on January 1, 2024.