

ASSEMBLY BILL NO. 404—ASSEMBLYMAN NEIGHBORS

MARCH 16, 2001

Referred to Committee on Taxation

SUMMARY—Revises provisions relating to exemptions from certain taxes for veterans.
(BDR 32-129)

FISCAL NOTE: Effect on Local Government: Yes.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to taxation; expanding the eligibility for exemptions from certain taxes for veterans; providing for prospective graduated increases in the amount of the exemption from certain taxes for veterans; requiring that money from the contribution by a veteran of the value of an exemption from certain taxes for veterans be credited to the gift account for veterans' homes; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** NRS 361.090 is hereby amended to read as follows:
2 361.090 1. The property, to the extent of ~~[\$1,000]~~ ***\$1,500*** assessed
3 valuation, of any actual bona fide resident of the State of Nevada who ~~+~~
4 ~~—(a) Has served a minimum of 90 days on active duty, who was assigned~~
5 ~~to active duty at some time between April 21, 1898, and June 15, 1903, or~~
6 ~~between April 6, 1917, and November 11, 1918, or between December 7,~~
7 ~~1941, and December 31, 1946, or between June 25, 1950, and January 31,~~
8 ~~1955;~~
9 ~~—(b) Has served a minimum of 90 continuous days on active duty none of~~
10 ~~which was for training purposes, who was assigned to active duty at some~~
11 ~~time between January 1, 1961, and May 7, 1975; or~~
12 ~~—(c) Has served on active duty in connection with carrying out the~~
13 ~~authorization granted to the President of the United States in Public Law~~
14 ~~402-1,~~
15 ~~and who~~ ***has served at least 90 days on active duty and*** received, upon
16 severance from service, an honorable discharge or certificate of satisfactory
17 service from the Armed Forces of the United States, or who, having so
18 served, is still serving in the Armed Forces of the United States, is exempt
19 from taxation.



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1 2. For the purpose of this section, the first ~~1,000~~ **1,500** assessed
2 valuation of property in which such a person has any interest shall be
3 deemed the property of that person.

4 3. The exemption may be allowed only to a claimant who files an
5 affidavit with his claim for exemption on real property pursuant to NRS
6 361.155. The affidavit may be filed at any time by a person claiming
7 exemption from taxation on personal property.

8 4. The affidavit must be made before the county assessor or a notary
9 public and filed with the county assessor. It must state that the affiant is an
10 actual bona fide resident of the State of Nevada who meets all the other
11 requirements of subsection 1 and that the exemption is claimed in no other
12 county in this state. After the filing of the original affidavit, the county
13 assessor shall mail a form for:

14 (a) The renewal of the exemption; and

15 (b) The designation of any amount to be credited to the ~~veterans' home~~
16 ~~account~~ **gift account for veterans' homes**,
17 to the person each year following a year in which the exemption was
18 allowed for that person. The form must be designed to facilitate its return
19 by mail by the person claiming the exemption.

20 5. Persons in actual military service are exempt during the period of
21 such service from filing annual affidavits of exemption, and the county
22 assessors shall continue to grant exemption to ~~such~~ **those** persons on the
23 basis of the original affidavits filed. In the case of any person who has
24 entered the military service without having previously made and filed an
25 affidavit of exemption, the affidavit may be filed in his behalf during the
26 period of such service by any person having knowledge of the facts.

27 6. Before allowing any veteran's exemption pursuant to the provisions
28 of this chapter, the county assessor of each of the several counties of this
29 state shall require proof of status of the veteran, and for that purpose shall
30 require production of an honorable discharge or certificate of satisfactory
31 service or a certified copy thereof, or such other proof of status as may be
32 necessary.

33 7. If any person files a false affidavit or produces false proof to the
34 county assessor, and as a result of the false affidavit or false proof a tax
35 exemption is allowed to a person not entitled to the exemption, he is guilty
36 of a gross misdemeanor.

37 **Sec. 2.** NRS 361.090 is hereby amended to read as follows:

38 361.090 1. The property, to the extent of ~~1,500~~ **2,000** assessed
39 valuation, of any actual bona fide resident of the State of Nevada who has
40 served at least 90 days on active duty and received, upon severance from
41 service, an honorable discharge or certificate of satisfactory service from
42 the Armed Forces of the United States, or who, having so served, is still
43 serving in the Armed Forces of the United States, is exempt from taxation.

44 2. For the purpose of this section, the first ~~1,500~~ **2,000** assessed
45 valuation of property in which such a person has any interest shall be
46 deemed the property of that person.

47 3. The exemption may be allowed only to a claimant who files an
48 affidavit with his claim for exemption on real property pursuant to NRS



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1 361.155. The affidavit may be filed at any time by a person claiming
2 exemption from taxation on personal property.

3 4. The affidavit must be made before the county assessor or a notary
4 public and filed with the county assessor. It must state that the affiant is an
5 actual bona fide resident of the State of Nevada who meets all the other
6 requirements of subsection 1 and that the exemption is claimed in no other
7 county in this state. After the filing of the original affidavit, the county
8 assessor shall mail a form for:

9 (a) The renewal of the exemption; and

10 (b) The designation of any amount to be credited to the gift account for
11 veterans' homes,
12 to the person each year following a year in which the exemption was
13 allowed for that person. The form must be designed to facilitate its return
14 by mail by the person claiming the exemption.

15 5. Persons in actual military service are exempt during the period of
16 such service from filing annual affidavits of exemption, and the county
17 assessors shall continue to grant exemption to those persons on the basis of
18 the original affidavits filed. In the case of any person who has entered the
19 military service without having previously made and filed an affidavit of
20 exemption, the affidavit may be filed in his behalf during the period of
21 such service by any person having knowledge of the facts.

22 6. Before allowing any veteran's exemption pursuant to the provisions
23 of this chapter, the county assessor of each of the several counties of this
24 state shall require proof of status of the veteran, and for that purpose shall
25 require production of an honorable discharge or certificate of satisfactory
26 service or a certified copy thereof, or such other proof of status as may be
27 necessary.

28 7. If any person files a false affidavit or produces false proof to the
29 county assessor, and as a result of the false affidavit or false proof a tax
30 exemption is allowed to a person not entitled to the exemption, he is guilty
31 of a gross misdemeanor.

32 **Sec. 3.** NRS 361.091 is hereby amended to read as follows:

33 361.091 1. A bona fide resident of the State of Nevada who has
34 incurred a permanent service-connected disability and has been honorably
35 discharged from the Armed Forces of the United States, or his surviving
36 spouse, is entitled to a disabled veteran's exemption.

37 2. The amount of exemption is based on the total percentage of
38 permanent service-connected disability. The maximum allowable
39 exemption for total permanent disability is the first ~~\$10,000~~ **\$15,000**
40 assessed valuation. A person with a permanent service-connected disability
41 of:

42 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of
43 ~~\$7,500~~ **\$11,250** assessed value.

44 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of ~~\$5,000~~
45 **\$7,500** assessed value.

46 For the purposes of this section, any property in which an applicant has any
47 interest is deemed to be the property of the applicant.

48 3. The exemption may be allowed only to a claimant who has filed an
49 affidavit with his claim for exemption on real property pursuant to NRS



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- 1 361.155. The affidavit may be made at any time by a person claiming an
2 exemption from taxation on personal property.
- 3 4. The affidavit must be made before the county assessor or a notary
4 public and be submitted to the county assessor. ~~It must be to the effect~~
5 *The affidavit must state* that the affiant is a bona fide resident of the State
6 of Nevada, that he meets all the other requirements of subsection 1 and that
7 he does not claim the exemption in any other county within this state. After
8 the filing of the original affidavit, the county assessor shall mail a form for
9 renewal of the exemption to the person each year following a year in which
10 the exemption was allowed for that person. The form must be designed to
11 facilitate its return by mail by the person claiming the exemption.
- 12 5. Before allowing any exemption pursuant to the provisions of this
13 section, the county assessor shall require proof of the applicant's status,
14 and for that purpose shall require him to produce an original or certified
15 copy of:
- 16 (a) An honorable discharge or other document of honorable separation
17 from the Armed Forces of the United States which indicates the total
18 percentage of his permanent service-connected disability;
- 19 (b) A certificate of satisfactory service which indicates the total
20 percentage of his permanent service-connected disability; or
- 21 (c) A certificate from the Department of Veterans Affairs or any other
22 military document which shows that he has incurred a permanent service-
23 connected disability and which indicates the total percentage of that
24 disability, together with ~~+~~ *an original or certified copy of a* certificate of
25 honorable discharge or satisfactory service.
- 26 6. A surviving spouse claiming an exemption pursuant to this section
27 must file with the county assessor an affidavit declaring that:
- 28 (a) The surviving spouse was married to and living with the disabled
29 veteran for the 5 years preceding his death;
- 30 (b) The disabled veteran was eligible for the exemption at the time of
31 his death or would have been eligible if he had been a resident of the State
32 of Nevada;
- 33 (c) The surviving spouse has not remarried; and
- 34 (d) The surviving spouse is a bona fide resident of the State
35 of Nevada.
- 36 The affidavit required by this subsection is in addition to the certification
37 required pursuant to subsections 4 and 5. After the filing of the original
38 affidavit required by this subsection, the county assessor shall mail a form
39 for renewal of the exemption to the person each year following a year in
40 which the exemption was allowed for that person. The form must be
41 designed to facilitate its return by mail by the person claiming the
42 exemption.
- 43 7. If a tax exemption is allowed under this section, the claimant is not
44 entitled to an exemption under NRS 361.090.
- 45 8. If any person makes a false affidavit or produces false proof to the
46 county assessor or a notary public, and as a result of the false affidavit or
47 false proof, the person is allowed a tax exemption to which he is not
48 entitled, he is guilty of a gross misdemeanor.



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1 **Sec. 4.** NRS 361.091 is hereby amended to read as follows:

2 361.091 1. A bona fide resident of the State of Nevada who has
3 incurred a permanent service-connected disability and has been honorably
4 discharged from the Armed Forces of the United States, or his surviving
5 spouse, is entitled to a disabled veteran's exemption.

6 2. The amount of exemption is based on the total percentage of
7 permanent service-connected disability. The maximum allowable
8 exemption for total permanent disability is the first ~~15,000~~ **20,000**
9 assessed valuation. A person with a permanent service-connected disability
10 of:

11 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of
12 ~~11,250~~ **15,000** assessed value.

13 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of ~~7,500~~
14 **10,000** assessed value.

15 For the purposes of this section, any property in which an applicant has any
16 interest is deemed to be the property of the applicant.

17 3. The exemption may be allowed only to a claimant who has filed an
18 affidavit with his claim for exemption on real property pursuant to NRS
19 361.155. The affidavit may be made at any time by a person claiming an
20 exemption from taxation on personal property.

21 4. The affidavit must be made before the county assessor or a notary
22 public and be submitted to the county assessor. The affidavit must state
23 that the affiant is a bona fide resident of the State of Nevada, that he meets
24 all the other requirements of subsection 1 and that he does not claim the
25 exemption in any other county within this state. After the filing of the
26 original affidavit, the county assessor shall mail a form for renewal of the
27 exemption to the person each year following a year in which the exemption
28 was allowed for that person. The form must be designed to facilitate its
29 return by mail by the person claiming the exemption.

30 5. Before allowing any exemption pursuant to the provisions of this
31 section, the county assessor shall require proof of the applicant's status,
32 and for that purpose shall require him to produce an original or certified
33 copy of:

34 (a) An honorable discharge or other document of honorable separation
35 from the Armed Forces of the United States which indicates the total
36 percentage of his permanent service-connected disability;

37 (b) A certificate of satisfactory service which indicates the total
38 percentage of his permanent service-connected disability; or

39 (c) A certificate from the Department of Veterans Affairs or any other
40 military document which shows that he has incurred a permanent service-
41 connected disability and which indicates the total percentage of that
42 disability, together with an original or certified copy of a certificate of
43 honorable discharge or satisfactory service.

44 6. A surviving spouse claiming an exemption pursuant to this section
45 must file with the county assessor an affidavit declaring that:

46 (a) The surviving spouse was married to and living with the disabled
47 veteran for the 5 years preceding his death;



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1 (b) The disabled veteran was eligible for the exemption at the time of
2 his death or would have been eligible if he had been a resident of the State
3 of Nevada;

4 (c) The surviving spouse has not remarried; and

5 (d) The surviving spouse is a bona fide resident of the State
6 of Nevada.

7 The affidavit required by this subsection is in addition to the certification
8 required pursuant to subsections 4 and 5. After the filing of the original
9 affidavit required by this subsection, the county assessor shall mail a form
10 for renewal of the exemption to the person each year following a year in
11 which the exemption was allowed for that person. The form must be
12 designed to facilitate its return by mail by the person claiming the
13 exemption.

14 7. If a tax exemption is allowed under this section, the claimant is not
15 entitled to an exemption under NRS 361.090.

16 8. If any person makes a false affidavit or produces false proof to the
17 county assessor or a notary public, and as a result of the false affidavit or
18 false proof, the person is allowed a tax exemption to which he is not
19 entitled, he is guilty of a gross misdemeanor.

20 **Sec. 5.** NRS 371.103 is hereby amended to read as follows:

21 371.103 1. Vehicles, to the extent of ~~the first \$1,000~~ **\$1,500** determined
22 valuation, registered by any actual bona fide resident of the State of
23 Nevada who ~~is~~:

24 ~~—(a) Has served a minimum of 90 days on active duty, who was assigned~~
25 ~~to active duty at some time between April 21, 1898, and June 15, 1903, or~~
26 ~~between April 6, 1917, and November 11, 1918, or between December 7,~~
27 ~~1941, and December 31, 1946, or between June 25, 1950, and January 31,~~
28 ~~1955;~~

29 ~~—(b) Has served a minimum of 90 continuous days on active duty none of~~
30 ~~which was for training purposes, who was assigned to active duty at some~~
31 ~~time between January 1, 1961, and May 7, 1975; or~~

32 ~~—(c) Has served on active duty in connection with carrying out the~~
33 ~~authorization granted to the President of the United States in Public Law~~
34 ~~102-1, and who~~ **has served at least 90 days on active duty and** received,
35 upon severance from service, an honorable discharge or certificate of
36 satisfactory service from the Armed Forces of the United States, or who,
37 having so served, is still serving in the Armed Forces of the United States,
38 is exempt from taxation.

39 2. For the purpose of this section the first ~~\$1,000~~ **\$1,500** determined
40 valuation of vehicles in which such a person has any interest shall be
41 deemed to belong to that person.

42 3. A person claiming the exemption shall file annually with the
43 department in the county where the exemption is claimed an affidavit
44 declaring that he is an actual bona fide resident of the State of Nevada who
45 meets all the other requirements of subsection 1, and that the exemption is
46 claimed in no other county in this state. The affidavit must be made before
47 the county assessor or a notary public. After the filing of the original
48 affidavit, the county assessor shall mail a form for:

49 (a) The renewal of the exemption; and



1 (b) The designation of any amount to be credited to the ~~veterans' home~~
2 ~~account.~~ *gift account for veterans' homes,*
3 to the person each year following a year in which the exemption was
4 allowed for that person. The form must be designed to facilitate its return
5 by mail by the person claiming the exemption.

6 4. Persons in actual military service are exempt during the period of
7 such service from filing annual affidavits of exemption and the department
8 shall grant exemptions to those persons on the basis of the original
9 affidavits filed. In the case of any person who has entered the military
10 service without having previously made and filed an affidavit of
11 exemption, the affidavit may be filed in his behalf during the period of
12 such service by any person having knowledge of the facts.

13 5. Before allowing any veteran's exemption pursuant to the provisions
14 of this chapter, the department shall require proof of status of the veteran,
15 and for that purpose shall require production of an honorable discharge or
16 certificate of satisfactory service or a certified copy thereof, or such other
17 proof of status as may be necessary.

18 6. If any person files a false affidavit or produces false proof to the
19 department, and as a result of the false affidavit or false proof a tax
20 exemption is allowed to a person not entitled to the exemption, he is guilty
21 of a gross misdemeanor.

22 **Sec. 6.** NRS 371.103 is hereby amended to read as follows:

23 371.103 1. Vehicles, to the extent of ~~\$1,500~~ *\$2,000* determined
24 valuation, registered by any actual bona fide resident of the State of
25 Nevada who has served at least 90 days on active duty and received, upon
26 severance from service, an honorable discharge or certificate of satisfactory
27 service from the Armed Forces of the United States, or who, having so
28 served, is still serving in the Armed Forces of the United States, is exempt
29 from taxation.

30 2. For the purpose of this section the first ~~\$1,500~~ *\$2,000* determined
31 valuation of vehicles in which such a person has any interest shall be
32 deemed to belong to that person.

33 3. A person claiming the exemption shall file annually with the
34 department in the county where the exemption is claimed an affidavit
35 declaring that he is an actual bona fide resident of the State of Nevada who
36 meets all the other requirements of subsection 1, and that the exemption is
37 claimed in no other county in this state. The affidavit must be made before
38 the county assessor or a notary public. After the filing of the original
39 affidavit, the county assessor shall mail a form for:

40 (a) The renewal of the exemption; and

41 (b) The designation of any amount to be credited to the gift account for
42 veterans' homes,

43 to the person each year following a year in which the exemption was
44 allowed for that person. The form must be designed to facilitate its return
45 by mail by the person claiming the exemption.

46 4. Persons in actual military service are exempt during the period of
47 such service from filing annual affidavits of exemption and the department
48 shall grant exemptions to those persons on the basis of the original
49 affidavits filed. In the case of any person who has entered the military



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1 service without having previously made and filed an affidavit of
2 exemption, the affidavit may be filed in his behalf during the period of
3 such service by any person having knowledge of the facts.

4 5. Before allowing any veteran's exemption pursuant to the provisions
5 of this chapter, the department shall require proof of status of the veteran,
6 and for that purpose shall require production of an honorable discharge or
7 certificate of satisfactory service or a certified copy thereof, or such other
8 proof of status as may be necessary.

9 6. If any person files a false affidavit or produces false proof to the
10 department, and as a result of the false affidavit or false proof a tax
11 exemption is allowed to a person not entitled to the exemption, he is guilty
12 of a gross misdemeanor.

13 **Sec. 7.** NRS 371.104 is hereby amended to read as follows:

14 371.104 1. A bona fide resident of the State of Nevada who has
15 incurred a permanent service-connected disability and has been honorably
16 discharged from the Armed Forces of the United States, or his surviving
17 spouse, is entitled to a veteran's exemption from the payment of
18 governmental services taxes on vehicles of the following determined
19 valuations:

20 (a) If he has a disability of 100 percent, the first ~~10,000~~ **\$15,000** of
21 determined valuation;

22 (b) If he has a disability of 80 to 99 percent, inclusive, the first ~~7,500~~
23 **\$11,250** of determined valuation; or

24 (c) If he has a disability of 60 to 79 percent, inclusive, the first ~~5,000~~
25 **\$7,500** of determined valuation.

26 2. For the purpose of this section, the first ~~10,000~~ **\$15,000**
27 determined valuation of vehicles in which an applicant has any interest
28 shall be deemed to belong entirely to that person.

29 3. A person claiming the exemption shall file annually with the
30 department in the county where the exemption is claimed an affidavit
31 declaring that he is a bona fide resident of the State of Nevada who meets
32 all the other requirements of subsection 1, and that the exemption is
33 claimed in no other county within this state. After the filing of the original
34 affidavit, the county assessor shall mail a form for renewal of the
35 exemption to the person each year following a year in which the exemption
36 was allowed for that person. The form must be designed to facilitate its
37 return by mail by the person claiming the exemption.

38 4. Before allowing any exemption pursuant to the provisions of this
39 section, the department shall require proof of the applicant's status, and for
40 that purpose shall require production of:

41 (a) A certificate from the Department of Veterans Affairs that the
42 veteran has incurred a permanent service-connected disability, which
43 shows the percentage of that disability; and

44 (b) Any one of the following:

45 (1) An honorable discharge;

46 (2) A certificate of satisfactory service; or

47 (3) A certified copy of either of these documents.



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1 5. A surviving spouse claiming an exemption pursuant to this section
2 must file with the department in the county where the exemption is claimed
3 an affidavit declaring that:

4 (a) The surviving spouse was married to and living with the disabled
5 veteran for the 5 years preceding his death;

6 (b) The disabled veteran was eligible for the exemption at the time of
7 his death; and

8 (c) The surviving spouse has not remarried.

9 The affidavit required by this subsection is in addition to the certification
10 required pursuant to subsections 3 and 4. After the filing of the original
11 affidavit required by this subsection, the county assessor shall mail a form
12 for renewal of the exemption to the person each year following a year in
13 which the exemption was allowed for that person. The form must be
14 designed to facilitate its return by mail by the person claiming the
15 exemption.

16 6. If a tax exemption is allowed under this section, the claimant is not
17 entitled to an exemption under NRS 371.103.

18 7. If any person makes a false affidavit or produces false proof to the
19 department, and as a result of the false affidavit or false proof, the person is
20 allowed a tax exemption to which he is not entitled, he is guilty of a gross
21 misdemeanor.

22 **Sec. 8.** NRS 371.104 is hereby amended to read as follows:

23 371.104 1. A bona fide resident of the State of Nevada who has
24 incurred a permanent service-connected disability and has been honorably
25 discharged from the Armed Forces of the United States, or his surviving
26 spouse, is entitled to a veteran's exemption from the payment of
27 governmental services taxes on vehicles of the following determined
28 valuations:

29 (a) If he has a disability of 100 percent, the first ~~15,000~~ \$20,000 of
30 determined valuation;

31 (b) If he has a disability of 80 to 99 percent, inclusive, the first
32 ~~11,250~~ \$15,000 of determined valuation; or

33 (c) If he has a disability of 60 to 79 percent, inclusive, the first ~~7,500~~
34 \$10,000 of determined valuation.

35 2. For the purpose of this section, the first ~~15,000~~ \$20,000
36 determined valuation of vehicles in which an applicant has any interest
37 shall be deemed to belong entirely to that person.

38 3. A person claiming the exemption shall file annually with the
39 department in the county where the exemption is claimed an affidavit
40 declaring that he is a bona fide resident of the State of Nevada who meets
41 all the other requirements of subsection 1, and that the exemption is
42 claimed in no other county within this state. After the filing of the original
43 affidavit, the county assessor shall mail a form for renewal of the
44 exemption to the person each year following a year in which the exemption
45 was allowed for that person. The form must be designed to facilitate its
46 return by mail by the person claiming the exemption.

47 4. Before allowing any exemption pursuant to the provisions of this
48 section, the department shall require proof of the applicant's status, and for
49 that purpose shall require production of:



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- 1 (a) A certificate from the Department of Veterans Affairs that the
2 veteran has incurred a permanent service-connected disability, which
3 shows the percentage of that disability; and
4 (b) Any one of the following:
5 (1) An honorable discharge;
6 (2) A certificate of satisfactory service; or
7 (3) A certified copy of either of these documents.
8 5. A surviving spouse claiming an exemption pursuant to this section
9 must file with the department in the county where the exemption is claimed
10 an affidavit declaring that:
11 (a) The surviving spouse was married to and living with the disabled
12 veteran for the 5 years preceding his death;
13 (b) The disabled veteran was eligible for the exemption at the time of
14 his death; and
15 (c) The surviving spouse has not remarried.
16 The affidavit required by this subsection is in addition to the certification
17 required pursuant to subsections 3 and 4. After the filing of the original
18 affidavit required by this subsection, the county assessor shall mail a form
19 for renewal of the exemption to the person each year following a year in
20 which the exemption was allowed for that person. The form must be
21 designed to facilitate its return by mail by the person claiming the
22 exemption.
23 6. If a tax exemption is allowed under this section, the claimant is not
24 entitled to an exemption under NRS 371.103.
25 7. If any person makes a false affidavit or produces false proof to the
26 department, and as a result of the false affidavit or false proof, the person is
27 allowed a tax exemption to which he is not entitled, he is guilty of a gross
28 misdemeanor.
29 **Sec. 9.** 1. This section and sections 1, 3, 5 and 7 of this act become
30 effective on July 1, 2002.
31 2. Sections 2, 4, 6 and 8 of this act become effective on July 1, 2003.

