

1 HOUSE BILL NO. 597

2 INTRODUCED BY A. DOANE

3
4 A BILL FOR AN ACT ENTITLED: "AN ACT CREATING THE MONTANA PUBLIC LAND ACCESS NETWORK
5 GRANT PROGRAM; AUTHORIZING DONATIONS; CREATING THE MONTANA PUBLIC LAND ACCESS
6 NETWORK ACCOUNT; AUTHORIZING DISBURSEMENTS; REQUIRING BOARD OF LAND COMMISSIONER
7 APPROVAL; REQUIRING ACCESS EASEMENTS TO BE HELD AND ENFORCED BY THE DEPARTMENT OF
8 NATURAL RESOURCES AND CONSERVATION; EXCLUDING PAYMENTS FOR ACCESS FROM ADJUSTED
9 GROSS INCOME; PROVIDING A STATUTORY APPROPRIATION; PROVIDING DEFINITIONS; PROVIDING
10 RULEMAKING AUTHORITY; AMENDING SECTIONS 15-30-2110, 17-1-508, AND 17-7-502, MCA; AND
11 PROVIDING AN EFFECTIVE DATE AND A TERMINATION DATE."

12

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

14

15 **NEW SECTION. Section 1. Montana public land access network grant program -- donations --**
16 **rulemaking -- definitions.** (1) There is a Montana public land access network grant program. An individual or
17 organization may seek a grant from the program to secure public access through private land to public land, as
18 defined in 15-30-2380, for which there is no other legal public access or to enhance existing access to public land.

19 (2) The grant program is funded by private donations. State agencies shall, as appropriate, facilitate
20 private donations to the Montana public land access network account established in [section 2], including but not
21 limited to the following methods:

22 (a) a donation by a person of \$1 or more above the price of a wildlife conservation license purchased
23 pursuant to 87-2-202 or the price of a combination license that includes a conservation license; and

24 (b) a donation by a person, as defined in 2-4-102, through the websites of the department of natural
25 resources and conservation, the department of fish, wildlife, and parks, and the state of Montana.

26 (3) (a) The department of natural resources and conservation shall adopt a logo for the Montana public
27 land access network grant program, using the acronym "MT-PLAN". The department of natural resources and
28 conservation and the department of fish, wildlife, and parks shall use the logo on signs and maps indicating the
29 locations and access points of public lands made accessible through the grant program.

30 (b) Subject to the limitations provided in [section 2(4)], either department may be reimbursed from the

1 Montana public land access network account established in [section 2] for reasonable costs, as determined by
2 the board, that are associated with subsection (3)(a).

3 (4) The department of natural resources and conservation may adopt rules to implement the provisions
4 of this part.

5 (5) As used in this part, unless the context clearly indicates otherwise, the following definitions apply:

6 (a) "Board" means the board of land commissioners.

7 (b) "Department" means the department of natural resources and conservation.

8

9 **NEW SECTION. Section 2. Montana public land access network account.** (1) There is a Montana
10 public land access network account to the credit of the department in the state special revenue fund established
11 in 17-2-102. Money deposited in the account is statutorily appropriated, as provided in 17-7-502, and may be
12 used only for the purposes of this part.

13 (2) The following funds must be deposited in the account:

14 (a) money received pursuant to [section 1] or from any other source for the purposes of this part; and

15 (b) any interest or income earned on the account.

16 (3) The department shall make disbursements from the account for access project grants that are
17 approved by the board pursuant to [section 3].

18 (4) An amount that equals up to 10% of the grants awarded pursuant to this part in each fiscal year may
19 be used by the department for administrative purposes. In addition, during the first 5 years of the grant program,
20 the department may use up to 5% of the funds in the account each year to advertise the Montana public land
21 access network. After that, the department may use up to 2% of the funds in the account each year for
22 advertising. All administrative costs paid from the account must be approved by the board.

23 (5) Any unspent or unencumbered money in the account at the end of a fiscal year must remain in the
24 account.

25 (6) Any unspent or unencumbered money in the account on [the termination date of this act] must be
26 transferred to a state special revenue account to the credit of the department and used to secure public access
27 to public land for which there is no other legal public access or to enhance existing access to public land.

28

29 **NEW SECTION. Section 3. Grants -- eligibility.** (1) An individual or organization may apply to the
30 department for a grant to pay for costs associated with an access project that secures public access through

1 private land to public land, as defined in 15-30-2380, for which there is no other legal public access or to enhance
2 existing access to public land.

3 (2) An access project that is eligible to receive a grant:

4 (a) (i) except as provided in subsection (2)(a)(ii), must provide public access for recreational purposes;
5 and

6 (ii) if the access project would provide access to state trust land, as defined in 77-1-101, must provide
7 access for all lawful purposes to the state trust land;

8 (b) may have a term that ranges from 10 years to in perpetuity. A termed easement that is awarded a
9 grant pursuant to this section creates no expectation of access after the term expires.

10 (c) may not provide access to a previously inaccessible parcel of land if that parcel is leased state land
11 under Title 77, chapter 1, and the lessee is not the landowner granting access to the parcel.

12 (3) The department shall make recommendations to the board regarding grant applications received
13 pursuant to this section. A grant must be approved by the board before it is disbursed pursuant to [section 2].

14 (4) An access easement that is awarded a grant pursuant to this part must be held and enforced by the
15 department.

16 (5) The department shall report the details of approved access project grants to the legislative auditor.
17

18 **Section 4.** Section 15-30-2110, MCA, is amended to read:

19 **"15-30-2110. Adjusted gross income.** (1) Subject to subsection (14), adjusted gross income is the
20 taxpayer's federal adjusted gross income as defined in section 62 of the Internal Revenue Code, 26 U.S.C. 62,
21 and in addition includes the following:

22 (a) (i) interest received on obligations of another state or territory or county, municipality, district, or other
23 political subdivision of another state, except to the extent that the interest is exempt from taxation by Montana
24 under federal law;

25 (ii) exempt-interest dividends as defined in section 852(b)(5) of the Internal Revenue Code, 26 U.S.C.
26 852(b)(5), that are attributable to the interest referred to in subsection (1)(a)(i);

27 (b) refunds received of federal income tax, to the extent that the deduction of the tax resulted in a
28 reduction of Montana income tax liability as determined under subsection (15);

29 (c) that portion of a shareholder's income under subchapter S. of Chapter 1 of the Internal Revenue
30 Code that has been reduced by any federal taxes paid by the subchapter S. corporation on the income;

- 1 (d) depreciation or amortization taken on a title plant as defined in 33-25-105;
- 2 (e) the recovery during the tax year of an amount deducted in any prior tax year to the extent that the
3 amount recovered reduced the taxpayer's Montana income tax in the year deducted;
- 4 (f) if the state taxable distribution of an estate or trust is greater than the federal taxable distribution of
5 the same estate or trust, the difference between the state taxable distribution and the federal taxable distribution
6 of the same estate or trust for the same tax period; and
- 7 (g) except for exempt-interest dividends described in subsection (2)(a)(ii), the amount of any dividend
8 to the extent that the dividend is not included in federal adjusted gross income.
- 9 (2) Notwithstanding the provisions of the Internal Revenue Code, adjusted gross income does not
10 include the following, which are exempt from taxation under this chapter:
- 11 (a) (i) all interest income from obligations of the United States government, the state of Montana, or a
12 county, municipality, district, or other political subdivision of the state and any other interest income that is exempt
13 from taxation by Montana under federal law;
- 14 (ii) exempt-interest dividends as defined in section 852(b)(5) of the Internal Revenue Code, 26 U.S.C.
15 852(b)(5), that are attributable to the interest referred to in subsection (2)(a)(i);
- 16 (b) interest income earned by a taxpayer who is 65 years of age or older in a tax year up to and including
17 \$800 for a taxpayer filing a separate return and \$1,600 for each joint return;
- 18 (c) (i) except as provided in subsection (2)(c)(ii) and subject to subsection (16), the first \$4,070 of all
19 pension and annuity income received as defined in 15-30-2101;
- 20 (ii) subject to subsection (16), for pension and annuity income described under subsection (2)(c)(i), as
21 follows:
- 22 (A) each taxpayer filing singly, head of household, or married filing separately shall reduce the total
23 amount of the exclusion provided in subsection (2)(c)(i) by \$2 for every \$1 of federal adjusted gross income in
24 excess of \$33,910 as shown on the taxpayer's return;
- 25 (B) in the case of married taxpayers filing jointly, if both taxpayers are receiving pension or annuity
26 income or if only one taxpayer is receiving pension or annuity income, the exclusion claimed as provided in
27 subsection (2)(c)(i) must be reduced by \$2 for every \$1 of federal adjusted gross income in excess of \$33,910
28 as shown on their joint return;
- 29 (d) all Montana income tax refunds or tax refund credits;
- 30 (e) gain required to be recognized by a liquidating corporation under 15-31-113(1)(a)(ii);

- 1 (f) all tips or gratuities that are covered by section 3402(k) or service charges that are covered by section
2 3401 of the Internal Revenue Code of 1954, 26 U.S.C. 3402(k) or 3401, as amended and applicable on January
3 1, 1983, received by a person for services rendered to patrons of premises licensed to provide food, beverage,
4 or lodging;
- 5 (g) all benefits received under the workers' compensation laws;
- 6 (h) all health insurance premiums paid by an employer for an employee if attributed as income to the
7 employee under federal law;
- 8 (i) all money received because of a settlement agreement or judgment in a lawsuit brought against a
9 manufacturer or distributor of "agent orange" for damages resulting from exposure to "agent orange";
- 10 (j) principal and income in a medical care savings account established in accordance with 15-61-201
11 or withdrawn from an account for eligible medical expenses, as defined in 15-61-102, of the taxpayer or a
12 dependent of the taxpayer or for the long-term care of the taxpayer or a dependent of the taxpayer;
- 13 (k) principal and income in a first-time home buyer savings account established in accordance with
14 15-63-201 or withdrawn from an account for eligible costs, as provided in 15-63-202(7), for the first-time purchase
15 of a single-family residence;
- 16 (l) contributions or earnings withdrawn from a family education savings account or from a qualified tuition
17 program established and maintained by another state as provided by section 529(b)(1)(A)(ii) of the Internal
18 Revenue Code, 26 U.S.C. 529(b)(1)(A)(ii), for qualified higher education expenses, as defined in 15-62-103, of
19 a designated beneficiary;
- 20 (m) the recovery during the tax year of any amount deducted in any prior tax year to the extent that the
21 recovered amount did not reduce the taxpayer's Montana income tax in the year deducted;
- 22 (n) if the federal taxable distribution of an estate or trust is greater than the state taxable distribution of
23 the same estate or trust, the difference between the federal taxable distribution and the state taxable distribution
24 of the same estate or trust for the same tax period;
- 25 (o) deposits, not exceeding the amount set forth in 15-30-3003, deposited in a Montana farm and ranch
26 risk management account, as provided in 15-30-3001 through 15-30-3005, in any tax year for which a deduction
27 is not provided for federal income tax purposes;
- 28 (p) income of a dependent child that is included in the taxpayer's federal adjusted gross income pursuant
29 to the Internal Revenue Code. The child is required to file a Montana personal income tax return if the child and
30 taxpayer meet the filing requirements in 15-30-2602.

1 (q) principal and income deposited in a health care expense trust account, as defined in 2-18-1303, or
2 withdrawn from the account for payment of qualified health care expenses as defined in 2-18-1303;

3 (r) that part of the refundable credit provided in 33-22-2006 that reduces Montana tax below zero;

4 (s) the amount of the gain recognized from the sale or exchange of a mobile home park as provided in
5 15-31-163; and

6 (t) the amount of a scholarship to an eligible student by a student scholarship organization pursuant to
7 15-30-3104; and

8 (u) a payment received by a private landowner for providing public access to public land pursuant to
9 [sections 1 through 3].

10 (3) A shareholder of a DISC that is exempt from the corporate income tax under 15-31-102(1)(l) shall
11 include in the shareholder's adjusted gross income the earnings and profits of the DISC in the same manner as
12 provided by section 995 of the Internal Revenue Code, 26 U.S.C. 995, for all periods for which the DISC election
13 is effective.

14 (4) A taxpayer who, in determining federal adjusted gross income, has reduced the taxpayer's business
15 deductions by an amount for wages and salaries for which a federal tax credit was elected under sections 38 and
16 51(a) of the Internal Revenue Code, 26 U.S.C. 38 and 51(a), is allowed to deduct the amount of the wages and
17 salaries paid regardless of the credit taken. The deduction must be made in the year that the wages and salaries
18 were used to compute the credit. In the case of a partnership or small business corporation, the deduction must
19 be made to determine the amount of income or loss of the partnership or small business corporation.

20 (5) Married taxpayers filing a joint federal return who are required to include part of their social security
21 benefits or part of their tier 1 railroad retirement benefits in federal adjusted gross income may split the federal
22 base used in calculation of federal taxable social security benefits or federal taxable tier 1 railroad retirement
23 benefits when they file separate Montana income tax returns. The federal base must be split equally on the
24 Montana return.

25 (6) Married taxpayers filing a joint federal return who are allowed a capital loss deduction under section
26 1211 of the Internal Revenue Code, 26 U.S.C. 1211, and who file separate Montana income tax returns may
27 claim the same amount of the capital loss deduction that is allowed on the federal return. If the allowable capital
28 loss is clearly attributable to one spouse, the loss must be shown on that spouse's return; otherwise, the loss
29 must be split equally on each return.

30 (7) In the case of passive and rental income losses, married taxpayers filing a joint federal return and

1 who file separate Montana income tax returns are not required to recompute allowable passive losses according
2 to the federal passive activity rules for married taxpayers filing separately under section 469 of the Internal
3 Revenue Code, 26 U.S.C. 469. If the allowable passive loss is clearly attributable to one spouse, the loss must
4 be shown on that spouse's return; otherwise, the loss must be split equally on each return.

5 (8) Married taxpayers filing a joint federal return in which one or both of the taxpayers are allowed a
6 deduction for an individual retirement contribution under section 219 of the Internal Revenue Code, 26 U.S.C.
7 219, and who file separate Montana income tax returns may claim the same amount of the deduction that is
8 allowed on the federal return. The deduction must be attributed to the spouse who made the contribution.

9 (9) (a) Married taxpayers filing a joint federal return who are allowed a deduction for interest paid for a
10 qualified education loan under section 221 of the Internal Revenue Code, 26 U.S.C. 221, and who file separate
11 Montana income tax returns may claim the same amount of the deduction that is allowed on the federal return.
12 The deduction may be split equally on each return or in proportion to each taxpayer's share of federal adjusted
13 gross income.

14 (b) Married taxpayers filing a joint federal return who are allowed a deduction for qualified tuition and
15 related expenses under section 222 of the Internal Revenue Code, 26 U.S.C. 222, and who file separate Montana
16 income tax returns may claim the same amount of the deduction that is allowed on the federal return. The
17 deduction may be split equally on each return or in proportion to each taxpayer's share of federal adjusted gross
18 income.

19 (10) A taxpayer receiving retirement disability benefits who has not attained 65 years of age by the end
20 of the tax year and who has retired as permanently and totally disabled may exclude from adjusted gross income
21 up to \$100 a week received as wages or payments in lieu of wages for a period during which the employee is
22 absent from work due to the disability. If the adjusted gross income before this exclusion exceeds \$15,000, the
23 excess reduces the exclusion by an equal amount. This limitation affects the amount of exclusion, but not the
24 taxpayer's eligibility for the exclusion. If eligible, married individuals shall apply the exclusion separately, but the
25 limitation for income exceeding \$15,000 is determined with respect to the spouses on their combined adjusted
26 gross income. For the purpose of this subsection, "permanently and totally disabled" means unable to engage
27 in any substantial gainful activity by reason of any medically determined physical or mental impairment lasting
28 or expected to last at least 12 months.

29 (11) (a) An individual who contributes to one or more accounts established under the Montana family
30 education savings program or to a qualified tuition program established and maintained by another state as

1 provided by section 529(b)(1)(A)(ii) of the Internal Revenue Code, 26 U.S.C. 529(b)(1)(A)(ii), may reduce adjusted
2 gross income by the lesser of \$3,000 or the amount of the contribution. In the case of married taxpayers, each
3 spouse is entitled to a reduction, not in excess of \$3,000, for the spouses' contributions to the accounts. Spouses
4 may jointly elect to treat half of the total contributions made by the spouses as being made by each spouse. The
5 reduction in adjusted gross income under this subsection applies only with respect to contributions to an account
6 of which the account owner is the taxpayer, the taxpayer's spouse, or the taxpayer's child or stepchild if the
7 taxpayer's child or stepchild is a Montana resident. The provisions of subsection (1)(e) do not apply with respect
8 to withdrawals of contributions that reduced adjusted gross income.

9 (b) Contributions made pursuant to this subsection (11) are subject to the recapture tax provided in
10 15-62-208.

11 (12) (a) An individual who contributes to one or more accounts established under the Montana achieving
12 a better life experience program or to a qualified program established and maintained by another state as
13 provided by section 529A(e)(7) of the Internal Revenue Code, 26 U.S.C. 529A(e)(7), may reduce adjusted gross
14 income by the lesser of \$3,000 or the amount of the contribution. In the case of married taxpayers, each spouse
15 is entitled to a reduction, not to exceed \$3,000, for the spouses' contributions to the accounts. Spouses may
16 jointly elect to treat one-half of the total contributions made by the spouses as being made by each spouse. The
17 reduction in adjusted gross income under this subsection (12)(a) applies only with respect to contributions to an
18 account for which the account owner is the taxpayer, the taxpayer's spouse, or the taxpayer's child or stepchild
19 if the taxpayer's child or stepchild is a Montana resident. The provisions of subsection (1)(e) do not apply with
20 respect to withdrawals of contributions that reduced adjusted gross income.

21 (b) Contributions made pursuant to this subsection (12) are subject to the recapture tax provided in
22 53-25-118.

23 (13) (a) A taxpayer may exclude the amount of the loan payment received pursuant to subsection
24 (13)(a)(iv), not to exceed \$5,000, from the taxpayer's adjusted gross income if the taxpayer:

25 (i) is a health care professional licensed in Montana as provided in Title 37;

26 (ii) is serving a significant portion of a designated geographic area, special population, or facility
27 population in a federally designated health professional shortage area, a medically underserved area or
28 population, or a federal nursing shortage county as determined by the secretary of health and human services
29 or by the governor;

30 (iii) has had a student loan incurred as a result of health-related education; and

1 (iv) has received a loan payment during the tax year made on the taxpayer's behalf by a loan repayment
2 program described in subsection (13)(b) as an incentive to practice in Montana.

3 (b) For the purposes of subsection (13)(a), a loan repayment program includes a federal, state, or
4 qualified private program. A qualified private loan repayment program includes a licensed health care facility, as
5 defined in 50-5-101, that makes student loan payments on behalf of the person who is employed by the facility
6 as a licensed health care professional.

7 (14) Notwithstanding the provisions of subsection (1), adjusted gross income does not include 40% of
8 capital gains on the sale or exchange of capital assets before December 31, 1986, as capital gains are
9 determined under subchapter P. of Chapter 1 of the Internal Revenue Code as it read on December 31, 1986.

10 (15) A refund received of federal income tax referred to in subsection (1)(b) must be allocated in the
11 following order as applicable:

12 (a) to federal income tax in a prior tax year that was not deducted on the state tax return in that prior tax
13 year;

14 (b) to federal income tax in a prior tax year that was deducted on the state tax return in that prior tax year
15 but did not result in a reduction in state income tax liability in that prior tax year; and

16 (c) to federal income tax in a prior tax year that was deducted on the state tax return in that prior tax year
17 and that reduced the taxpayer's state income tax liability in that prior tax year.

18 (16) By November 1 of each year, the department shall multiply the amount of pension and annuity
19 income contained in subsection (2)(c)(i) and the federal adjusted gross income amounts in subsection (2)(c)(ii)
20 by the inflation factor for the following tax year, rounded to the nearest \$10. The resulting amounts are effective
21 for that following tax year and must be used as the basis for the exemption determined under subsection (2)(c).
22 (Subsection (2)(f) terminates on occurrence of contingency--sec. 3, Ch. 634, L. 1983; subsection (2)(o) terminates
23 on occurrence of contingency--sec. 9, Ch. 262, L. 2001; subsection (2)(t) terminates December 31, 2023--sec.
24 33, Ch. 457, L. 2015.)"

25

26 **Section 5.** Section 17-1-508, MCA, is amended to read:

27 **"17-1-508. Review of statutory appropriations.** (1) Each biennium, the office of budget and program
28 planning shall, in development of the executive budget, review and identify instances in which statutory
29 appropriations in current law do not appear consistent with the guidelines set forth in subsection (2).

30 (2) The review of statutory appropriations must determine whether a statutory appropriation meets the

1 requirements of 17-7-502. Except as provided in [section 2] and 77-1-108, a statutory appropriation from a
2 continuing and reliable source of revenue may not be used to fund administrative costs. In reviewing and
3 establishing statutory appropriations, the legislature shall consider the following guidelines. A proposed or existing
4 statutory appropriation may not be considered appropriate if:

- 5 (a) the money is from a continuing, reliable, and estimable source;
- 6 (b) the use of the appropriation or the expenditure occurrence is predictable and reliable;
- 7 (c) the authority exists elsewhere;
- 8 (d) an alternative appropriation method is available, practical, or effective;
- 9 (e) it appropriates state general fund money for purposes other than paying for emergency services;
- 10 (f) the money is used for general purposes;
- 11 (g) the legislature wishes to review expenditure and appropriation levels each biennium; and
- 12 (h) an expenditure cap and sunset date are excluded.

13 (3) The office of budget and program planning shall prepare a fiscal note for each piece of legislation
14 that proposes to create or amend a statutory appropriation. It shall, consistent with the guidelines in this section,
15 review each of these pieces of legislation. Its findings concerning the statutory appropriation must be contained
16 in the fiscal note accompanying that legislation."
17

18 **Section 6.** Section 17-7-502, MCA, is amended to read:

19 **"17-7-502. Statutory appropriations -- definition -- requisites for validity.** (1) A statutory
20 appropriation is an appropriation made by permanent law that authorizes spending by a state agency without the
21 need for a biennial legislative appropriation or budget amendment.

22 (2) Except as provided in subsection (4), to be effective, a statutory appropriation must comply with both
23 of the following provisions:

- 24 (a) The law containing the statutory authority must be listed in subsection (3).
- 25 (b) The law or portion of the law making a statutory appropriation must specifically state that a statutory
26 appropriation is made as provided in this section.

27 (3) The following laws are the only laws containing statutory appropriations: 2-17-105; 5-11-120;
28 5-11-407; 5-13-403; 7-4-2502; 10-1-108; 10-1-1202; 10-1-1303; 10-2-603; 10-3-203; 10-3-310; 10-3-312;
29 10-3-314; 10-4-301; 15-1-121; 15-1-218; 15-35-108; 15-36-332; 15-37-117; 15-39-110; 15-65-121; 15-70-101;
30 15-70-433; 15-70-601; 16-11-509; 17-3-106; 17-3-112; 17-3-212; 17-3-222; 17-3-241; 17-6-101; 17-7-215;

1 18-11-112; 19-3-319; 19-6-404; 19-6-410; 19-9-702; 19-13-604; 19-17-301; 19-18-512; 19-19-305; 19-19-506;
 2 19-20-604; 19-20-607; 19-21-203; 20-8-107; 20-9-517; 20-9-520; 20-9-534; 20-9-622; 20-9-905; 20-26-617;
 3 20-26-1503; 22-1-327; 22-3-116; 22-3-117; 22-3-1004; 23-4-105; 23-5-306; 23-5-409; 23-5-612; 23-7-301;
 4 23-7-402; 30-10-1004; 37-43-204; 37-50-209; 37-51-501; 39-71-503; 41-5-2011; 42-2-105; 44-4-1101; 44-12-213;
 5 44-13-102; 50-1-115; 53-1-109; 53-6-1304; 53-9-113; 53-24-108; 53-24-206; 60-11-115; 61-3-415; 69-3-870;
 6 75-1-1101; 75-5-1108; 75-6-214; 75-11-313; 76-13-150; 76-13-416; [section 2]; 77-1-108; 77-2-362; 80-2-222;
 7 80-4-416; 80-11-518; 81-1-112; 81-7-106; 81-10-103; 82-11-161; 85-20-1504; 85-20-1505; [85-25-102]; 87-1-603;
 8 90-1-115; 90-1-205; 90-1-504; 90-3-1003; 90-6-331; and 90-9-306.

9 (4) There is a statutory appropriation to pay the principal, interest, premiums, and costs of issuing,
 10 paying, and securing all bonds, notes, or other obligations, as due, that have been authorized and issued
 11 pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of Montana
 12 to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined by the state
 13 treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have statutory
 14 appropriation authority for the payments. (In subsection (3): pursuant to sec. 10, Ch. 360, L. 1999, the inclusion
 15 of 19-20-604 terminates contingently when the amortization period for the teachers' retirement system's unfunded
 16 liability is 10 years or less; pursuant to sec. 10, Ch. 10, Sp. L. May 2000, secs. 3 and 6, Ch. 481, L. 2003, and
 17 sec. 2, Ch. 459, L. 2009, the inclusion of 15-35-108 terminates June 30, 2019; pursuant to sec. 73, Ch. 44, L.
 18 2007, the inclusion of 19-6-410 terminates contingently upon the death of the last recipient eligible under
 19 19-6-709(2) for the supplemental benefit provided by 19-6-709; pursuant to sec. 5, Ch. 442, L. 2009, the inclusion
 20 of 90-6-331 terminates June 30, 2019; pursuant to sec. 16, Ch. 58, L. 2011, the inclusion of 30-10-1004
 21 terminates June 30, 2017; pursuant to sec. 6, Ch. 61, L. 2011, the inclusion of 76-13-416 terminates June 30,
 22 2019; pursuant to sec. 13, Ch. 339, L. 2011, the inclusion of 81-1-112 and 81-7-106 terminates June 30, 2017;
 23 pursuant to sec. 11(2), Ch. 17, L. 2013, the inclusion of 17-3-112 terminates on occurrence of contingency;
 24 pursuant to sec. 5, Ch. 244, L. 2013, the inclusion of 22-1-327 terminates July 1, 2017; pursuant to sec. 27, Ch.
 25 285, L. 2015, and sec. 1, Ch. 292, L. 2015, the inclusion of 53-9-113 terminates June 30, 2021; pursuant to sec.
 26 6, Ch. 291, L. 2015, the inclusion of 50-1-115 terminates June 30, 2021; pursuant to sec. 28, Ch. 368, L. 2015,
 27 the inclusion of 53-6-1304 terminates June 30, 2019; pursuant to sec. 5, Ch. 383, L. 2015, the inclusion of
 28 85-25-102 is effective on occurrence of contingency; pursuant to sec. 5, Ch. 422, L. 2015, the inclusion of
 29 17-7-215 terminates June 30, 2021; pursuant to sec. 6, Ch. 423, L. 2015, the inclusion of 22-3-116 and 22-3-117
 30 terminates June 30, 2025; pursuant to sec. 10, Ch. 427, L. 2015, the inclusion of 37-50-209 terminates

1 September 30, 2019; and pursuant to sec. 33, Ch. 457, L. 2015, the inclusion of 20-9-905 terminates December
2 31, 2023.)"

3
4 NEW SECTION. Section 7. Codification instruction. [Sections 1 through 3] are intended to be codified
5 as an integral part of Title 76, and the provisions of Title 76 apply to [sections 1 through 3].

6
7 NEW SECTION. Section 8. Effective date. [This act] is effective July 1, 2017.

8
9 NEW SECTION. Section 9. Termination. [This act] terminates June 30, 2027.

10 - END -