
SUBSTITUTE HOUSE BILL 2377

State of Washington

61st Legislature

2009 Regular Session

By House Health & Human Services Appropriations (originally sponsored by Representatives Pettigrew, Dickerson, Darneille, Williams, and Hunt)

READ FIRST TIME 04/21/09.

1 AN ACT Relating to funding health care and the working families'
2 tax rebate with a voter-approved temporary sales tax increase; amending
3 RCW 82.08.020, 82.08.0206, 36.100.040, 67.28.181, and 82.14.410;
4 reenacting and amending RCW 82.08.064 and 43.135.035; adding a new
5 section to chapter 43.79 RCW; adding a new section to chapter 82.08
6 RCW; adding a new section to chapter 82.12 RCW; creating new sections;
7 making appropriations; providing a contingent effective date; providing
8 expiration dates; and providing for submission of certain sections of
9 this act to a vote of the people.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

11 NEW SECTION. **Sec. 1.** INTENT. An unprecedented shortfall in state
12 general fund revenues has threatened the state's ability to fund vital
13 health services and has harmed working families. For this reason, the
14 legislature is asking the voters to approve temporary tax increases in
15 order to fund health care and to support working families during this
16 time of revenue shortfalls.

17 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.79 RCW
18 to read as follows:

1 HEALTH CARE TRUST ACCOUNT. (1) The health care trust account is
2 created in the state treasury. The portion of the receipts from the
3 temporary increase in the retail sales tax as authorized in RCW
4 82.08.020(4) must be deposited into the account. Moneys in the account
5 may be spent only after appropriation. The legislature may appropriate
6 from the account only to fund the basic health plan, public health
7 services, health care, mental health care, hospitals, and long-term
8 care nursing homes.

9 (2) This section expires January 1, 2013.

10 **Sec. 3.** RCW 82.08.020 and 2006 c 1 s 3 are each amended to read as
11 follows:

12 TEMPORARY SALES TAX INCREASE. (1) There is levied and there shall
13 be collected a tax on each retail sale in this state equal to six and
14 five-tenths percent of the selling price.

15 (2) There is levied and there shall be collected an additional tax
16 on each retail car rental, regardless of whether the vehicle is
17 licensed in this state, equal to five and nine-tenths percent of the
18 selling price. The revenue collected under this subsection shall be
19 deposited in the multimodal transportation account created in RCW
20 47.66.070.

21 (3) Beginning July 1, 2003, there is levied and collected an
22 additional tax of three-tenths of one percent of the selling price on
23 each retail sale of a motor vehicle in this state, other than retail
24 car rentals taxed under subsection (2) of this section. The revenue
25 collected under this subsection shall be deposited in the multimodal
26 transportation account created in RCW 47.66.070.

27 (4) From January 1, 2010, through December 31, 2012, there is
28 levied and there shall be collected an additional tax of three-tenths
29 of one percent of the selling price on each retail sale in this state.
30 Of the revenue collected under this subsection:

31 (a) 13.2 percent of the revenue for fiscal years 2010 and 2011, and
32 twenty-two percent of the revenue for fiscal year 2012 shall be
33 deposited in the general fund and used to fund the working families'
34 tax rebate for low-income persons created in RCW 82.08.0206.

35 (b) The remainder shall be deposited in the health care trust
36 account created in section 2 of this act.

1 (5) For purposes of subsection (3) of this section, "motor vehicle"
2 has the meaning provided in RCW 46.04.320, but does not include farm
3 tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,
4 off-road and nonhighway vehicles as defined in RCW 46.09.020, and
5 snowmobiles as defined in RCW 46.10.010.

6 (~~(5)~~) (6) Beginning on December 8, 2005, 0.16 percent of the
7 taxes collected under subsection (1) of this section shall be dedicated
8 to funding comprehensive performance audits required under RCW
9 43.09.470. The revenue identified in this subsection shall be
10 deposited in the performance audits of government account created in
11 RCW 43.09.475.

12 (~~(6)~~) (7) The taxes imposed under this chapter shall apply to
13 successive retail sales of the same property.

14 (~~(7)~~) (8) The rates provided in this section apply to taxes
15 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

16 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.08 RCW
17 to read as follows:

18 TAX EXPIRATION DATE. The tax increases authorized in RCW
19 82.08.020(4) are temporary in nature and expire on December 31, 2012.
20 This expiration date may not be repealed or extended without a two-
21 thirds vote of both houses of the legislature or a vote of the people.

22 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.12 RCW
23 to read as follows:

24 USE TAX DEDICATION. (1) From January 1, 2010, through December 31,
25 2012, use taxes collected on the rate provided in RCW 82.08.020(4)
26 shall be deposited in the general fund and the health care trust
27 account in the same proportions established in RCW 82.08.020(4).

28 (2) This section expires January 1, 2013.

29 **Sec. 6.** RCW 82.08.064 and 2003 c 361 s 304 and 2003 c 168 s 205
30 are each reenacted and amended to read as follows:

31 SALES TAX ADMINISTRATION. (1) A sales and use tax rate change
32 under this chapter or chapter 82.12 RCW shall be imposed (a) no sooner
33 than seventy-five days after its enactment into law and (b) only on the
34 first day of January, April, July, or October.

1 (2) Subsection (1) of this section does not apply to the tax rate
2 change in section 301, chapter 361, Laws of 2003, and section 3,
3 chapter . . . , Laws of 2009 (section 3 of this act).

4 (3)(a) A sales and use tax rate increase under this chapter or
5 chapter 82.12 RCW imposed on services applies to the first billing
6 period starting on or after the effective date of the increase.

7 (b) A sales and use tax rate decrease under this chapter or chapter
8 82.12 RCW imposed on services applies to bills rendered on or after the
9 effective date of the decrease.

10 (c) For the purposes of this subsection (3), "services" means
11 retail services such as installing and constructing and retail services
12 such as telecommunications, but does not include services such as
13 tattooing.

14 **Sec. 7.** RCW 43.135.035 and 2008 c 1 s 5 (Initiative Measure No.
15 960) and 2007 c 484 s 6 are each reenacted and amended to read as
16 follows:

17 EXPENDITURE LIMIT. (1) After July 1, 1995, any action or
18 combination of actions by the legislature that raises taxes may be
19 taken only if approved by a two-thirds vote of each house of the
20 legislature, and then only if state expenditures in any fiscal year,
21 including the new revenue, will not exceed the state expenditure limits
22 established under this chapter. Pursuant to the referendum power set
23 forth in Article II, section 1(b) of the state Constitution, tax
24 increases may be referred to the voters for their approval or rejection
25 at an election.

26 (2)(a) If the legislative action under subsection (1) of this
27 section will result in expenditures in excess of the state expenditure
28 limit, then the action of the legislature shall not take effect until
29 approved by a vote of the people at a November general election. The
30 state expenditure limit committee shall adjust the state expenditure
31 limit by the amount of additional revenue approved by the voters under
32 this section. This adjustment shall not exceed the amount of revenue
33 generated by the legislative action during the first full fiscal year
34 in which it is in effect. The state expenditure limit shall be
35 adjusted downward upon expiration or repeal of the legislative action.

36 (b) The ballot title for any vote of the people required under this
37 section shall be substantially as follows:

1 "Shall taxes be imposed on in order to allow a
2 spending increase above last year's authorized spending adjusted for
3 personal income growth?"

4 (3)(a) The state expenditure limit may be exceeded upon declaration
5 of an emergency for a period not to exceed twenty-four months by a law
6 approved by a two-thirds vote of each house of the legislature and
7 signed by the governor. The law shall set forth the nature of the
8 emergency, which is limited to natural disasters that require immediate
9 government action to alleviate human suffering and provide humanitarian
10 assistance. The state expenditure limit may be exceeded for no more
11 than twenty-four months following the declaration of the emergency and
12 only for the purposes contained in the emergency declaration.

13 (b) Additional taxes required for an emergency under this section
14 may be imposed only until thirty days following the next general
15 election, unless an extension is approved at that general election.
16 The additional taxes shall expire upon expiration of the declaration of
17 emergency. The legislature shall not impose additional taxes for
18 emergency purposes under this subsection unless funds in the education
19 construction fund have been exhausted.

20 (c) The state or any political subdivision of the state shall not
21 impose any tax on intangible property listed in RCW 84.36.070 as that
22 statute exists on January 1, 1993.

23 (4) If the cost of any state program or function is shifted from
24 the state general fund or a related fund to another source of funding,
25 or if moneys are transferred from the state general fund or a related
26 fund to another fund or account, the state expenditure limit committee,
27 acting pursuant to RCW 43.135.025(5), shall lower the state expenditure
28 limit to reflect the shift. For the purposes of this section, a
29 transfer of money from the state general fund or a related fund to
30 another fund or account includes any state legislative action taken
31 that has the effect of reducing revenues from a particular source,
32 where such revenues would otherwise be deposited into the state general
33 fund or a related fund, while increasing the revenues from that
34 particular source to another state or local government account. This
35 subsection does not apply to: (a) The dedication or use of lottery
36 revenues under RCW 67.70.240(3) or property taxes under RCW 84.52.068,
37 in support of education or education expenditures; (b) a transfer of

1 moneys to, or an expenditure from, the budget stabilization account; or
2 (c) expenditures from the health care trust account created in section
3 2 of this act.

4 (5) If the cost of any state program or function and the ongoing
5 revenue necessary to fund the program or function are shifted to the
6 state general fund or a related fund on or after January 1, 2007, the
7 state expenditure limit committee, acting pursuant to RCW
8 43.135.025(5), shall increase the state expenditure limit to reflect
9 the shift unless the shifted revenue had previously been shifted from
10 the general fund or a related fund.

11 (6) For the purposes of chapter 1, Laws of 2008, "raises taxes"
12 means any action or combination of actions by the legislature that
13 increases state tax revenue deposited in any fund, budget, or account,
14 regardless of whether the revenues are deposited into the general fund.

15 **Sec. 8.** RCW 82.08.0206 and 2008 c 325 s 2 are each amended to read
16 as follows:

17 (1) A working families' tax (~~((exemption))~~) rebate, in the form of a
18 remittance of tax due under this chapter and chapter 82.12 RCW, is
19 provided to eligible low-income persons for sales taxes paid under this
20 chapter (~~((after January 1, 2008))~~).

21 (2) For purposes of the (~~((exemption))~~) rebate in this section, an
22 eligible low-income person is:

23 (a) An individual, or an individual and that individual's spouse if
24 they file a federal joint income tax return;

25 (b) (~~((An individual who))~~) An individual who is eligible for, and
26 is granted, the credit provided in Title 26 U.S.C. Sec. 32; and

27 (c) (~~((An individual who))~~) An individual who properly files a
28 federal income tax return as a Washington resident, and has been a
29 resident of the state of Washington more than one hundred eighty days
30 of the year for which the (~~((exemption))~~) rebate is claimed.

31 (3) For remittances made in (~~((2009 and 2010))~~) calendar years 2010
32 and 2011, the working families' tax (~~((exemption for the prior year is~~
33 ~~a retail sales tax exemption))~~) rebate is equal to the greater of five
34 percent of the credit granted as a result of Title 26 U.S.C. Sec. 32
35 (~~((in the most recent year for which data is available))~~) or twenty-five
36 dollars. For (~~((2011))~~) calendar year 2012 and thereafter, the working
37 families' tax (~~((exemption for the prior year))~~) rebate is equal to the

1 greater of ten percent of the credit granted as a result of Title 26
2 U.S.C. Sec. 32 (~~((in the most recent year for which data is available))~~)
3 or fifty dollars.

4 (4) For any fiscal (~~((period))~~) year, the working families' tax
5 (~~((exemption))~~) rebate authorized under this section shall be approved by
6 the legislature in the state omnibus appropriations act before persons
7 may claim the (~~((exemption))~~) rebate during the fiscal (~~((period))~~) year.

8 (5) The working families' tax (~~((exemption))~~) rebate shall be
9 administered as provided in this subsection.

10 (a) An eligible low-income person claiming (~~((an exemption))~~) a
11 rebate under this section must pay the tax imposed under chapters
12 82.08, 82.12, and 82.14 RCW in the year for which the (~~((exemption))~~)
13 rebate is claimed. The eligible low-income person may then apply to
14 the department for (~~((the remittance as calculated under subsection (3)~~
15 ~~of this section))~~) a rebate the following calendar year.

16 (b) Application shall be made to the department in a form and
17 manner determined by the department, but the department must provide
18 alternative filing methods for applicants who do not have access to
19 electronic filing.

20 (c) Application for the (~~((exemption remittance))~~) rebate under this
21 section (~~((must be made in the year following the year for which the~~
22 ~~federal return was filed, but in no case may any remittance be provided~~
23 ~~for any period before January 1, 2008. The department may use the best~~
24 ~~available data to process the exemption remittance))~~) is based on the
25 earned income tax credit granted for the year prior to the application
26 year. The department shall begin accepting applications (~~((October 1,~~
27 ~~2009))~~) July 1, 2010. Applications may be accepted on January 1, 2011,
28 and January 1st every year thereafter for rebates approved by the
29 legislature under subsection (4) of this section.

30 (d) The department shall review the application and determine
31 eligibility for the working families' tax (~~((exemption))~~) rebate based on
32 information provided by the applicant and through audit and other
33 administrative records, including, when it deems it necessary,
34 verification through internal revenue service data.

35 (e) The department shall remit the (~~((exempted))~~) rebated amounts to
36 eligible low-income persons who submitted applications. Remittances
37 may be made by electronic funds transfer or other means.

1 (f) The department may, in conjunction with other agencies or
2 organizations, design and implement a public information campaign to
3 inform potentially eligible persons of the existence of and
4 requirements for this ((~~exemption~~)) rebate.

5 (g) The department may contact persons who appear to be eligible
6 low-income persons as a result of information received from the
7 internal revenue service under such conditions and requirements as the
8 internal revenue service may by law require.

9 (6) The provisions of chapter 82.32 RCW apply to the ((~~exemption~~))
10 rebate in this section.

11 (7) The department may adopt rules necessary to implement this
12 section.

13 ~~((8) The department shall limit its costs for the exemption
14 program to the initial start-up costs to implement the program. The
15 state omnibus appropriations act shall specify funding to be used for
16 the ongoing administrative costs of the program. These ongoing
17 administrative costs include, but are not limited to, costs for: The
18 processing of internet and mail applications, verification of
19 application claims, compliance and collections, additional full-time
20 employees at the department's call center, processing warrants,
21 updating printed materials and web information, media advertising, and
22 support and maintenance of computer systems.))~~

23 NEW SECTION. Sec. 9. AUTHORIZATION FOR THE WORKING FAMILIES' TAX
24 REBATE. (1) The department of revenue is authorized to implement the
25 working families' tax rebate for fiscal years 2010 and 2011. The
26 department may not accept applications until July 1, 2010.

27 (2) The sum of \$68,500,000 for the fiscal year ending June 30,
28 2011, or so much thereof as may be necessary, is appropriated from the
29 state general fund to the department of revenue for payments under the
30 working families' tax rebate pursuant to RCW 82.08.0206.

31 NEW SECTION. Sec. 10. APPROPRIATIONS FOR THE BASIC HEALTH PLAN.
32 The sum of \$187,352,000 dollars, or as much thereof as may be
33 necessary, is appropriated for the biennium ending June 30, 2011, from
34 the health care trust account to the health care authority for the
35 purposes of restoring basic health plan enrollment beyond the level
36 appropriated in the 2009-11 biennial operating budget.

1 NEW SECTION. **Sec. 11.** APPROPRIATIONS FOR LONG-TERM CARE AND
2 NURSING HOMES. The sum of \$77,250,000 dollars, or as much thereof as
3 may be necessary, is appropriated for the biennium ending June 30,
4 2011, from the health care trust account to the department of social
5 and health services aging and disability services administration solely
6 for the purpose of providing long-term care, including in-home care,
7 adult day health care, adult family homes, boarding homes, and nursing
8 homes.

9 NEW SECTION. **Sec. 12.** APPROPRIATIONS FOR HOSPITALS. The sum of
10 \$75,000,000 dollars, or as much thereof as may be necessary, is
11 appropriated for the biennium ending June 30, 2011, from the health
12 care trust account to the department of social and health services
13 medical assistance program for the purposes of hospital payments.

14 NEW SECTION. **Sec. 13.** APPROPRIATIONS FOR MENTAL HEALTH CARE. The
15 sum of \$28,214,000 dollars, or as much thereof as may be necessary, is
16 appropriated for the biennium ending June 30, 2011, from the health
17 care trust account to the department of social and health services
18 mental health division solely for the purpose of providing community
19 mental health services and critical services at state hospitals.

20 NEW SECTION. **Sec. 14.** APPROPRIATIONS FOR HEALTH CARE FOR
21 CHILDREN. The sum of \$13,350,000 dollars, or as much thereof as may be
22 necessary, is appropriated for the biennium ending June 30, 2011, from
23 the health care trust account to the department of social and health
24 services medical assistance program for the purposes of reimbursing
25 providers of health care for children.

26 NEW SECTION. **Sec. 15.** APPROPRIATIONS FOR THE HEALTHY OPTIONS
27 HEALTH CARE PROGRAM. The sum of \$19,200,000 dollars, or as much
28 thereof as may be necessary, is appropriated for the biennium ending
29 June 30, 2011, from the health care trust account to the department of
30 social and health services medical assistance program for the purposes
31 of providing health care through managed health care systems.

32 NEW SECTION. **Sec. 16.** APPROPRIATIONS FOR PUBLIC HEALTH SERVICES.
33 The sum of \$10,100,000 dollars, or as much thereof as may be necessary,

1 is appropriated for the biennium ending June 30, 2011, from the health
2 care trust account to the department of health for the purposes of
3 tobacco prevention activities and for distribution to local health
4 jurisdictions to spend on core public health functions of statewide
5 significance as defined in RCW 43.70.514.

6 NEW SECTION. **Sec. 17.** APPROPRIATIONS FOR VISION AND HEARING
7 SERVICES. The sum of \$5,400,000 dollars, or as much thereof as may be
8 necessary, is appropriated for the biennium ending June 30, 2011, from
9 the health care trust account to the department of social and health
10 services medical assistance program for the purposes of providing
11 vision and hearing services.

12 NEW SECTION. **Sec. 18.** EXPENDITURES. Pursuant to RCW
13 43.88.260(2)(b), the office of financial management is authorized to
14 take necessary steps to ensure that expenditures of appropriations from
15 the health care trust account in sections 10 through 17 of this act
16 begin as soon as possible after the appropriations take effect.

17 NEW SECTION. **Sec. 19.** FEDERAL FUNDS. The department of social
18 and health services and the office of financial management shall seek
19 matching federal matching funds for appropriations from the health care
20 trust account in sections 10 through 17 of this act to the maximum
21 extent permitted by federal law. Upon receipt, such revenues may be
22 expended as permitted by RCW 43.79.270.

23 **Sec. 20.** RCW 36.100.040 and 2008 c 137 s 5 are each amended to
24 read as follows:

25 CONFORMING AMENDMENT. (1) A public facilities district may impose
26 an excise tax on the sale of or charge made for the furnishing of
27 lodging that is subject to tax under chapter 82.08 RCW, except that no
28 such tax may be levied on any premises having fewer than forty lodging
29 units. However, if a public facilities district has not imposed such
30 an excise tax prior to December 31, 1995, the public facilities
31 district may only impose the excise tax if a ballot proposition
32 authorizing the imposition of the tax has been approved by a simple
33 majority vote of voters of the public facilities district voting on the
34 proposition.

1 (2) The rate of the tax shall not exceed two percent and the
2 proceeds of the tax shall only be used for the acquisition, design,
3 construction, remodeling, maintenance, equipping, reequipping,
4 repairing, and operation of its public facilities. This excise tax
5 shall not be imposed until the district has approved the proposal to
6 acquire, design, and construct the public facilities.

7 (3) A public facilities district may not impose the tax authorized
8 in this section if, after the tax authorized in this section was
9 imposed, the effective combined rate of state and local excise taxes,
10 including sales and use taxes and excise taxes on lodging, imposed on
11 the sale of or charge made for furnishing of lodging in any
12 jurisdiction in the public facilities district exceeds eleven and one-
13 half percent. In determining the effective combined rate of tax, the
14 tax rate under RCW 82.08.020(4) is not included.

15 (4) The tax imposed in this section does not apply to sales of
16 temporary medical housing exempt under RCW 82.08.997.

17 **Sec. 21.** RCW 67.28.181 and 2004 c 79 s 8 are each amended to read
18 as follows:

19 CONFORMING AMENDMENT. (1) The legislative body of any municipality
20 may impose an excise tax on the sale of or charge made for the
21 furnishing of lodging that is subject to tax under chapter 82.08 RCW.
22 The rate of tax shall not exceed the lesser of two percent or a rate
23 that, when combined with all other taxes imposed upon sales of lodging
24 within the municipality under this chapter and chapters 36.100, 67.40,
25 82.08, and 82.14 RCW, equals twelve percent. A tax under this chapter
26 shall not be imposed in increments smaller than tenths of a percent.

27 (2) Notwithstanding subsection (1) of this section:

28 (a) If a municipality was authorized to impose taxes under this
29 chapter or RCW 67.40.100 or both with a total rate exceeding four
30 percent before July 27, 1997, such total authorization shall continue
31 through January 31, 1999, and thereafter the municipality may impose a
32 tax under this section at a rate not exceeding the rate actually
33 imposed by the municipality on January 31, 1999.

34 (b) If a city or town, other than a municipality imposing a tax
35 under (a) of this subsection, is located in a county that imposed taxes
36 under this chapter with a total rate of four percent or more on January
37 1, 1997, the city or town may not impose a tax under this section.

1 (c) If a city has a population of four hundred thousand or more and
2 is located in a county with a population of one million or more, the
3 rate of tax imposed under this chapter by the city shall not exceed the
4 lesser of four percent or a rate that, when combined with all other
5 taxes imposed upon sales of lodging in the municipality under this
6 chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals
7 fifteen and two-tenths percent.

8 (d) If a municipality was authorized to impose taxes under this
9 chapter or RCW 67.40.100, or both, at a rate equal to six percent
10 before January 1, 1998, the municipality may impose a tax under this
11 section at a rate not exceeding the rate actually imposed by the
12 municipality on January 1, 1998.

13 (3) Any county ordinance or resolution adopted under this section
14 shall contain a provision allowing a credit against the county tax for
15 the full amount of any city or town tax imposed under this section upon
16 the same taxable event.

17 (4) In determining the combined rate of tax for the purpose of a
18 combined tax rate limitation under this section, the tax rate under RCW
19 82.08.020(4) is not included.

20 **Sec. 22.** RCW 82.14.410 and 2001 c 6 s 1 are each amended to read
21 as follows:

22 CONFORMING AMENDMENT. (1) A local sales and use tax change adopted
23 after December 1, 2000, must provide an exemption for those sales of
24 lodging for which, but for the exemption, the total sales tax rate
25 imposed on sales of lodging would exceed the greater of:

26 (a) Twelve percent; or

27 (b) The total sales tax rate that would have applied to the sale of
28 lodging if the sale were made on December 1, 2000.

29 (2) For the purposes of this section:

30 (a) "Local sales and use tax change" is defined as provided in RCW
31 82.14.055.

32 (b) "Sale of lodging" means the sale of or charge made for the
33 furnishing of lodging and all other services by a hotel, rooming house,
34 tourist court, motel, trailer camp, and the granting of any similar
35 license to use real property.

36 (c) "Total sales tax rate" means the combined rates of all state
37 and local taxes imposed under this chapter and chapters 36.100, 67.28,

1 67.40, and 82.08 RCW, and any other tax authorized after March 29,
2 2001, if the tax is in the nature of a sales tax collected from the
3 buyer, but excluding taxes imposed under RCW 81.104.170 before December
4 1, 2000, and taxes imposed under RCW 82.08.020(4).

5 NEW SECTION. **Sec. 23.** REFERRAL TO VOTERS FOR APPROVAL--BALLOT
6 TITLE. (1) The secretary of state shall submit sections 1 through 7 of
7 this act to the people for their adoption and ratification, or
8 rejection, at the next general election to be held in this state, in
9 accordance with Article II, section 1 of the state Constitution and the
10 laws adopted to facilitate its operation.

11 (2) Pursuant to RCW 29A.72.050, the statement of subject and
12 concise description for the ballot title shall be as follows:

13 "The legislature has passed House Bill . . . [this act], concerning
14 funding for health care and the working families' tax rebate. This
15 bill would fund working families' tax rebate and health care trust for
16 basic health plan, nursing homes, hospitals, and health services
17 through a temporary 0.3% sales tax increase expiring December 31,
18 2012."

19 NEW SECTION. **Sec. 24.** This act takes effect upon approval of
20 sections 1 through 7 of this act by the voters by December 15, 2009, as
21 provided in section 23 of this act. If sections 1 through 7 of this
22 act are not approved by the voters by December 15, 2009, as provided in
23 section 23 of this act, this act is null and void in its entirety.

24 NEW SECTION. **Sec. 25.** As used in this act, captions constitute no
25 part of the law.

26 NEW SECTION. **Sec. 26.** If any provision of this act or its
27 application to any person or circumstance is held invalid, the
28 remainder of the act or the application of the provision to other
29 persons or circumstances is not affected.

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