

2009 EXTENDED REGULAR SESSION

**Acts and Joint Resolutions**

of the

GENERAL ASSEMBLY  
OF THE STATE OF SOUTH CAROLINA

---

Employment security benefits extension.....	1091
Economic development, income tax apportionment, sales tax exemptions, economic development bonds .....	1092

---

Numbers in parenthesis to left of act numbers (numbers in bold face) refer as follows: number with R before it refers to ratification number, number with S before it refers to bill number in Senate, and number with H before it refers to bill number in House of Representatives.

STEPHEN T. DRAFFIN, Code Commissioner, P.O. Box 11489,  
Columbia, S.C. 29211

## No. 123

(R122, S374)

**AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 41-35-320 SO AS TO PROVIDE FOR THE PAYMENT OF EXTENDED UNEMPLOYMENT BENEFITS WHEN THESE BENEFITS ARE FULLY FUNDED BY THE FEDERAL GOVERNMENT AND UPON THE MEETING OF OTHER SPECIFIC CONDITIONS.**

Be it enacted by the General Assembly of the State of South Carolina:

**Employment security benefits, extension under certain conditions**

SECTION 1. Article 3, Chapter 35, Title 41 of the 1976 Code is amended by adding:

“Section 41-35-320. (1) For a week in which one hundred percent federal sharing funding is available, there is an ‘on’ indicator for a week:

(a) beginning after March 7, 2009; and

(b) ending four weeks before the last week of unemployment for which one hundred percent federal sharing is available under Section 2005(a) of Public Law No. 111-5, or an amendment of this provision, without regard to the extension of federal sharing for certain claims as provided under Section 2005(c) of this law.

(2) There is a state ‘on’ indicator for this State for a week in which the United States Secretary of Labor determines that for the period consisting of the most recent three months, the rate of total unemployment, seasonally adjusted, equaled or exceeded six and a half percent, and the average rate of total unemployment for the State, seasonally adjusted, as determined by the United States Secretary of Labor for this period equals or exceeds one hundred ten percent of the average unemployment for the State for either or both of the corresponding three-month periods ending in the two preceding calendar years.

(3)(a) Effective with respect to weeks beginning in a ‘high unemployment period’, Section 41-35-440 must be applied by substituting:

(i) ‘eighty percent’ for ‘fifty percent’ in item (1)(a) of that section; and

(ii) 'twenty' for 'thirteen' in item (1)(b) of that section.

(b) For the purpose of this section, a 'high unemployment period' exists during a period in which an extended benefit period would be in effect by substituting 'eight percent' for 'six and a half percent' in subsection (2).

(4) There is a state 'off' indicator for the purpose of this section when a condition of subsection (2) is not satisfied.

(5) Notwithstanding a provision of Section 41-35-380, an individual's 'eligibility period' must include an eligibility period provided in Section 2005(b) of Public Law 111-5 and an amendment of this provision.

(6) The commission shall implement procedures to allow retroactive claims, but these procedures must conform to conditions of federal funding."

#### **Time effective**

SECTION 2. This act takes effect upon approval by the Governor.

Ratified the 28<sup>th</sup> day of October, 2009.

Approved the 29<sup>th</sup> day of October, 2009.

**\*Due to the publication deadline of the 2009 Acts and Joint Resolutions this act will be published in the 2010 Acts and Joint Resolutions.**

---

No. 124

(R123, H3130)

**AN ACT TO PROVIDE FOR MAJOR ECONOMIC DEVELOPMENT IN THIS STATE BY AMENDING SECTION 12-6-2320, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ALLOCATION AND APPORTIONMENT OF A MULTISTATE TAXPAYER'S INCOME FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO PROVIDE THAT THE DEPARTMENT OF REVENUE MAY ENTER INTO AN ALLOCATION AND APPORTIONMENT**

AGREEMENT APPLICABLE FOR NOT MORE THAN TEN YEARS WITH A TAXPAYER IF THE TAXPAYER IS PLANNING A NEW FACILITY IN THIS STATE AND INVESTS AT LEAST SEVEN HUNDRED FIFTY MILLION DOLLARS IN REAL OR PERSONAL PROPERTY OR BOTH IN A SINGLE COUNTY IN THIS STATE AND CREATES AT LEAST THREE THOUSAND EIGHT HUNDRED FULL-TIME NEW JOBS AND TO EXTEND THE DEFINITION OF "TAXPAYER" FOR PURPOSES OF ENTERING INTO ALLOCATION AND APPORTIONMENT AGREEMENTS; BY AMENDING SECTION 12-36-2120, AS AMENDED, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXEMPT AIRCRAFT FUEL USED IN TEST FLIGHTS AND TRANSPORT OF UNCOMPLETED AIRCRAFT BETWEEN MANUFACTURING FACILITIES WHEN SOLD TO CERTAIN MANUFACTURERS, TO EXEMPT COMPUTER EQUIPMENT USED IN CONJUNCTION WITH A MANUFACTURING FACILITY WHERE THE TAXPAYER INVESTS AT LEAST SEVEN HUNDRED FIFTY MILLION DOLLARS AND CREATES AT LEAST THREE THOUSAND EIGHT HUNDRED FULL-TIME NEW JOBS IN THIS STATE OVER A SEVEN-YEAR PERIOD, AND TO EXEMPT CONSTRUCTION MATERIALS WHERE THE TAXPAYER MAKES A SIMILAR INVESTMENT AND CREATES A SIMILAR NUMBER OF FULL-TIME JOBS IN THIS STATE OVER A SIMILAR PERIOD; AND BY AMENDING SECTIONS 11-41-20, AS AMENDED, 11-41-50, AS AMENDED, 11-41-60, AND 11-41-90, ALL RELATING TO THE STATE GENERAL OBLIGATION ECONOMIC DEVELOPMENT BOND ACT, SO AS TO AUTHORIZE THE ISSUANCE OF ADDITIONAL STATE GENERAL OBLIGATION ECONOMIC DEVELOPMENT BONDS AND MAKE FINDINGS WITH RESPECT TO THIS ADDITIONAL AUTHORIZATION, TO PRESCRIBE THE LIMITATIONS APPLICABLE TO THE ISSUANCE OF THESE ADDITIONAL ECONOMIC DEVELOPMENT BONDS, AND TO MAKE CONFORMING AMENDMENTS.

Be it enacted by the General Assembly of the State of South Carolina:

**Allocation and apportionment of income**

SECTION 1. A. Section 12-6-2320(B) of the 1976 Code is amended to read:

“(B)(1) For the purposes of this chapter, the department may enter into an agreement with the taxpayer establishing the allocation and apportionment of the taxpayer’s income for a period not to exceed five years, if the following conditions are met:

(a) the taxpayer is planning a new facility in this State or an expansion of an existing facility;

(b) the taxpayer asks the department to enter into a contract under this subsection reciting an allocation and apportionment method; and

(c) after reviewing the taxpayer’s proposal and planned new facility or expansion, the Advisory Coordinating Council for Economic Development certifies that the new facility or expansion will have a significant beneficial economic effect on the region for which it is planned and that its benefits to the public exceed its costs to the public. It is within the Advisory Coordinating Council for Economic Development’s sole discretion to determine whether a new facility or expansion has a significant economic effect on the region for which it is planned.

(2) For the purposes of this subsection the word ‘taxpayer’ includes any one or more of the members of a controlled group of corporations authorized to file a consolidated return under Section 12-6-5020. Also, the word ‘taxpayer’ includes a person who bears a relationship to the taxpayer as described in Section 267(b) of the Internal Revenue Code.

(3) Notwithstanding the provisions of item (1), the department may enter into an agreement with the taxpayer establishing the allocation and apportionment of the taxpayer’s income for a period not to exceed ten years if the following conditions are met:

(a)(i) the taxpayer is planning a new facility in this State or an expansion of an existing facility and the new or expanded facility results in a total investment of at least ten million dollars and the creation of at least two hundred new full-time jobs, with an average cash compensation level for the new jobs of more than three times the per capita income of this State at the time the jobs are filled which must be within five years of the Advisory Coordinating Council for Economic Development’s certification. Per capita income for the State

shall be determined by using the most recent data available from the Board of Economic Advisors; or

(ii) the taxpayer is planning a new facility in this State and invests at least seven hundred fifty million dollars in real or personal property or both in a single county in this State and creates at least three thousand eight hundred full-time new jobs, as those terms are defined in Section 12-6-3360(M), within the county. The taxpayer has seven years from the date it makes the notification provided for in subitem (b) of this item to make the required investment and create the required number of jobs;

(b) the taxpayer asks the department to enter into a contract under this subsection reciting an allocation and apportionment method; and

(c) after reviewing the taxpayer's proposal and planned new facility or expansion, the Advisory Coordinating Council for Economic Development certifies that the new facility or expansion will have a significant beneficial economic effect on the region for which it is planned and that its benefits to the public exceed its costs to the public. It is within the Advisory Coordinating Council for Economic Development's sole discretion to determine whether a new facility or expansion has a significant economic effect on the region for which it is planned.

(4) The taxpayer may begin operating under the agreement beginning with the tax year in which the agreement is executed. If the taxpayer fails to meet the requirements of subitem (3)(a)(ii), the department may assess any tax due as a result of the taxpayer's failure to meet the requirements of subitem (3)(a)(ii). For any subsequent year that the taxpayer fails to maintain three thousand eight hundred full-time new jobs, then the department may assess any tax due for that year."

B. This section is effective on November 1, 2009, and item (3)(a)(ii) only applies to a taxpayer entering into an agreement prior to October 31, 2015.

#### **Sales tax exemption, aircraft fuel, required use**

SECTION 2. A. Section 12-36-2120(9) of the 1976 Code is amended to read:

“(9) coal, or coke or other fuel sold to manufacturers, electric power companies, and transportation companies for:

- (a) use or consumption in the production of by-products;
- (b) the generation of heat or power used in manufacturing tangible personal property for sale. For purposes of this item, 'manufacturer' or 'manufacturing' includes the activities of a processor;
- (c) the generation of electric power or energy for use in manufacturing tangible personal property for sale;-
- (d) the generation of motive power for transportation. For the purposes of this exemption, 'manufacturer' or 'manufacturing' includes the activities of mining and quarrying;
- (e) the generation of motive power for test flights of aircraft by the manufacturer of the aircraft where:
  - (i) the taxpayer invests at least seven hundred fifty million dollars in real or personal property or both comprising or located at a single manufacturing facility over a seven-year period; and
  - (ii) the taxpayer creates at least three thousand eight hundred full-time new jobs at the single manufacturing facility during that seven-year period; or
- (f) the transportation of an aircraft prior to its completion from one facility of the manufacturer of the aircraft to another facility of the manufacturer of the aircraft, not including the transportation of major component parts for construction or assembly, or the transportation of personnel. This exemption only applies when:
  - (i) the taxpayer invests at least seven hundred fifty million dollars in real or personal property or both comprising or located at a single manufacturing facility over a seven-year period; and
  - (ii) the taxpayer creates at least three thousand eight hundred full-time new jobs at the single manufacturing facility during that seven-year period.

To qualify for the exemptions provided for in subitems (e) and (f), the taxpayer shall notify the department before the first month it uses the exemption and shall make the required investment and create the required number of full-time new jobs over the seven-year period beginning on the date provided by the taxpayer to the department in its notices. The taxpayer shall notify the department in writing that it has met the seven hundred fifty million dollar investment requirement and has created the three thousand eight hundred full-time new jobs or, after the expiration of the seven-year period, that it has not met the seven hundred fifty million dollar investment requirement and created the three thousand eight hundred full-time new jobs. The department may assess any tax due on fuel purchased tax free pursuant to subitems (e) and (f) but due the State as a result of the taxpayer's failure to meet

the seven hundred fifty million dollar investment requirement and create the three thousand eight hundred full-time new jobs. The running of the periods of limitations for assessment of taxes provided in Section 12-54-85 is suspended for the time period beginning with notice to the department before the taxpayer uses the exemption and ending with notice to the department that the taxpayer either has met or has not met the seven hundred fifty million dollar investment requirement and created the three thousand eight hundred full-time new jobs.

As used in subitems (e) and (f), 'taxpayer' includes a person who bears a relationship to the taxpayer as described in Section 267(b) of the Internal Revenue Code."

B. The exemptions in subitems (e) and (f) are effective November 1, 2009, and only apply to a taxpayer that notifies the department prior to October 31, 2015, of its intent to utilize the exemption provided by this section.

#### **Sales tax exemption, computer equipment**

SECTION 3. A. Section 12-36-2120(65) of the 1976 Code, as added by Act 335 of 2006, is amended to read:

“(65)(a) computer equipment, as defined in subitem (c) of this item, used in connection with a technology intensive facility as defined in Section 12-6-3360(M)(14)(b), where:

(i) the taxpayer invests at least three hundred million dollars in real or personal property or both comprising or located at the facility over a five-year period;

(ii) the taxpayer creates at least one hundred new full-time jobs at the facility during that five-year period, and the average cash compensation of at least one hundred of the new full-time jobs is one hundred fifty percent of the per capita income of the State according to the most recently published data available at the time the facility's construction starts; and

(iii) at least sixty percent of the three hundred million dollars minimum investment consists of computer equipment;

(b) computer equipment, as defined in subitem (c) of this item, used in connection with a manufacturing facility, where:

(i) the taxpayer invests at least seven hundred fifty million dollars in real or personal property or both comprising or located at the facility over a seven-year period; and

(ii) the taxpayer creates at least three thousand eight hundred full-time new jobs at the facility during that seven-year period.

As used in this subitem, 'taxpayer' includes a person who bears a relationship to the taxpayer as described in Section 267(b) of the Internal Revenue Code.

(c) For the purposes of this item, 'computer equipment' means original or replacement servers, routers, switches, power units, network devices, hard drives, processors, memory modules, motherboards, racks, other computer hardware and components, cabling, cooling apparatus, and related or ancillary equipment, machinery, and components, the primary purpose of which is to store, retrieve, aggregate, search, organize, process, analyze, or transfer data or any combination of these, or to support related computer engineering or computer science research.

(d) These exemptions apply from the start of the investment in or construction of the technology intensive facility or the manufacturing facility. The taxpayer shall notify the Department of Revenue of its use of the exemption provided in this item on or before the first sales tax return filed with the department after the first such use. Upon receipt of the notification, the department shall issue an appropriate exemption certificate to the taxpayer to be used for qualifying purposes under this item. Within six months after the fifth anniversary of the taxpayer's first use of this exemption, the taxpayer shall notify the department in writing that it has or has not met the investment and job requirements of this item by the end of that five-year period. Once the department certifies that the taxpayer has met the investment and job requirements, all subsequent purchases of or investments in computer equipment, including to replace originally deployed computer equipment or to implement future expansions, likewise shall qualify for the exemption described above, regardless of when the taxpayer makes the investments.

(e) The department may assess any tax due on property purchased tax free pursuant to this item but due the State if the taxpayer subsequently fails timely to meet the investment and job requirements of this item after being granted the exemption; for purposes of determining whether the taxpayer has timely satisfied the investment requirement, replacement computer equipment counts toward the investment requirement to the extent that the value of the replacement computer equipment exceeds the cost of the computer equipment so replaced, but, provided the taxpayer otherwise qualifies for the exemption, the full value of the replacement computer equipment is exempt from sales and use tax. The running of the

periods of limitation within which the department may assess taxes provided pursuant to Section 12-54-85 is suspended during the time period beginning with the taxpayer's first use of this exemption and ending with the later of the fifth anniversary of first use or notice to the department that the taxpayer either has met or has not met the investment and job requirements of this item;”

B. The exemption provided for in subitem (b) is effective on November 1, 2009, and only applies to a taxpayer that notifies the department prior to October 31, 2015, of its intent to utilize the exemption provided by this section.

#### **Sales tax exemption, construction materials**

SECTION 4. A. Section 12-36-2120(67) of the 1976 Code, as last amended by Act 110 of 2007, is further amended to read:

“(67) effective July 1, 2011, construction materials used in the construction of a new or expanded single manufacturing or distribution facility, or one that serves both purposes, with a capital investment of at least one hundred million dollars in real and personal property at a single site in the State over an eighteen-month period, or effective November 1, 2009, construction materials used in the construction of a new or expanded single manufacturing facility where:

(i) the taxpayer invests at least seven hundred fifty million dollars in real or personal property or both comprising or located at the facility over a seven-year period; and

(ii) the taxpayer creates at least three thousand eight hundred full-time new jobs at the facility during that seven-year period.

To qualify for this exemption, the taxpayer shall notify the department before the first month it uses the exemption and shall make the required investment over the applicable time period beginning on the date provided by the taxpayer to the department in its notices. The taxpayer shall notify the department in writing that it has met the investment requirement or, after the expiration of the applicable time period, that it has not met the investment requirement. The department may assess any tax due on construction materials purchased tax free pursuant to this subitem but due the State as a result of the taxpayer's failure to meet the investment requirement. The running of the periods of limitations for assessment of taxes provided in Section 12-54-85 is suspended for the time period beginning with notice to the department before the taxpayer uses the exemption and ending with notice to the

department that the taxpayer either has met or has not met the investment requirement.

As used in this subitem, ‘taxpayer’ includes a person who bears a relationship to the taxpayer as described in Section 267(b) of the Internal Revenue Code.”

B.The additional exemption provided by this section is effective November 1, 2009, and only applies to a taxpayer that notifies the department prior to October 31, 2015, of its intent to utilize the exemption provided by this section.

### **State General Obligation Economic Development Bonds, findings, authorization**

SECTION 5. A.The General Assembly hereby finds, as a fact, that the construction of infrastructure, as defined in, and subject to the terms and conditions of, the State General Obligation Economic Development Bond Act, for use by private parties enhances the recruitment of businesses to the State, facilitates the operation and growth of businesses in the State, and thereby provides significant and substantial direct and indirect benefits to the State and its residents, including employment and other opportunities; that such benefits outweigh the costs of such infrastructure; that for such reasons it is in the best interest of the State to authorize the issuance of economic development bonds as defined in, and subject to the terms and conditions of, the State General Obligation Economic Development Bond Act; and that such economic development bonds, issued for such purpose, serve a public purpose in fostering economic development and increasing employment in the State. The General Assembly further finds, as a fact, that the primary beneficiaries of the issuance of such economic development bonds and the construction of such infrastructure are the State of South Carolina and its residents.

B.Section 11-41-20 of the 1976 Code, as last amended by Act 187 of 2004, is further amended to read:

“Section 11-41-20. As incident to this chapter, the General Assembly finds:

(1) That by Section 4, Act 10 of 1985, the General Assembly ratified an amendment to Article X, Section 13(6)(c), Constitution of this State, 1895. One amendment in Article X, Section 13(6)(c) limits the issuance of general obligation debt of the State such that maximum

annual debt service on all general obligation bonds of the State, excluding highway bonds, state institution bonds, tax anticipation notes, and bond anticipation notes, must not exceed five percent of the general revenues of the State for the fiscal year next preceding, excluding revenues which are authorized to be pledged for state highway bonds and state institution bonds.

(2) That Article X, Section 13(6)(c), further provides that the percentage rate of general revenues of the State by which general obligation bond debt service is limited may be reduced to four or increased to seven percent by legislative enactment passed by a two-thirds vote of the total membership of the Senate and a two-thirds vote of the total membership of the House of Representatives.

(3) That pursuant to Article X, Section 13(6)(c), the General Assembly, in Act 254 of 2002 and Act 187 of 2004, increased to five and one-half percent the percentage rate of the general revenues of the State by which general obligation bond debt service is limited with the additional debt service capacity available at any time as a consequence of the increase available only for the repayment of general obligation bonds issued to provide infrastructure required for significant economic development projects within the State, including those related to the life sciences industry that create high-paying jobs and meet certain investment criteria.

(4) That pursuant to Article X, Section 13(6)(c), the General Assembly, in Act 187 of 2004, increased to six percent the percentage rate of the general revenues of the State by which general obligation bond debt service is limited with the additional debt service capacity available at any time as a consequence of the increase available only for the repayment of general obligation bonds issued to advance economic development and to facilitate and increase research within the State at the research universities.

(5) That Article X, Section 13(5) of the Constitution of this State, 1895, provides that if general obligation debt be authorized by two-thirds of the members of each House of the General Assembly, then there shall be no conditions or restrictions limiting the incurring of such indebtedness except those restrictions and limitations imposed in the authorization to incur such indebtedness, and the provisions of Article X, Section 13(3) of the Constitution of this State.

(6) That Article X, Section 13(5) provides additional constitutional authority for bonds authorized by this chapter.

(7) In order to continue fostering economic development within the State as set out in subsections (3) and (4) of this section, it is in the best interests of the State that the General Assembly authorize an additional

amount of general obligation debt pursuant to Article X, Section 13(5) of the Constitution of this State, with such indebtedness limited to a principal amount of general obligation debt not exceeding one hundred seventy million dollars at any time, provided that no more than a total of one hundred seventy million dollars of proceeds may be used for any one project regardless of available capacity.”

C. Section 11-41-50 of the 1976 Code, as last amended by Act 184 of 2004, and Section 11-41-60, as added by Act 254 of 2002, are respectively amended to read:

“Section 11-41-50. (A) Pursuant to Article X, Section 13(6)(c) of the Constitution of this State, 1895, the General Assembly provides that economic development bonds may be issued pursuant to this subsection at such times as the maximum annual debt service on all general obligation bonds of the State, including economic development bonds outstanding and being issued, but excluding research university infrastructure bonds pursuant to Chapter 51 of this title, highway bonds, state institution bonds, tax anticipation notes, and bond anticipation notes, will not exceed five and one-half percent of the general revenues of the State for the fiscal year next preceding, excluding revenues which are authorized to be pledged for state highway bonds and state institution bonds. The State at any time may not issue general obligation bonds, excluding economic development bonds issued pursuant to this chapter, research university infrastructure bonds issued pursuant to Chapter 51 of this title, highway bonds, state institution bonds, tax anticipation notes, and bond anticipation notes, if at the time of issuance the maximum annual debt service on all such general obligation bonds, outstanding and being issued exceeds five percent of the general revenues of the State for the fiscal year next preceding, excluding revenues which are authorized to be pledged for state highway bonds and state institution bonds.

(B) In addition to and exclusive of the economic development bonds provided for and issued pursuant to subsection (A) of this section, the General Assembly provides that pursuant to Article X, Section 13(5) of the Constitution of this State, 1895, (i) additional economic development bonds may be issued under this chapter in an aggregate principal amount that does not exceed one hundred seventy million dollars, and (ii) in addition to the authorization contained in the preceding clause, additional economic development bonds may be issued provided that the aggregate principal amount of economic development bonds then outstanding under clauses (i) and (ii), together

with the economic development bonds to be issued pursuant to this clause (ii), does not at any time exceed the principal amount specified in clause (i). From the proceeds of the economic development bonds authorized pursuant to this subsection, no more than a total of one hundred seventy million dollars of proceeds may be used for any one project regardless of available capacity.

Section 11-41-60. The maximum annual debt service on bonds issued pursuant to subsection (A) of Section 11-41-50 must not exceed one-half of one percent of the general revenues for the fiscal year next preceding, excluding revenues which are authorized to be pledged for state highway bonds and state institution bonds. Bonds issued pursuant to subsection (B) of Section 11-41-50 shall not be subject to the limitation on maximum annual debt service prescribed by Article X, Section 13(6)(c) of the Constitution of this State, 1895.”

D. Section 11-41-90 of the 1976 Code, as added by Act 254 of 2002, is amended to read:

“Section 11-41-90. To effect the issuance of bonds, the State Budget and Control Board shall adopt a resolution providing for the issuance of bonds pursuant to the provisions of this chapter. The authorizing resolution must include:

- (1) a statement of whether the bonds are being authorized and issued pursuant to Section 11-41-50(A) or Section 11-41-50(B);
- (2) a schedule showing the aggregate of bonds issued, the annual principal payments required to retire the bonds, and the interest on the bonds;
- (3) the amount of bonds proposed to be issued;
- (4) a schedule showing future annual principal requirements and estimated annual interest requirements on the bonds to be issued; and
- (5) certificates evidencing that the provisions of Sections 11-41-50 and 11-41-60 have been or will be met.”

### **One subject**

SECTION 6. The General Assembly finds that the sections presented in this act constitute one subject as required by Article III, Section 17 of the South Carolina Constitution, 1895, in particular finding that each change and each topic relates directly to or in conjunction with other sections to the subject of major economic development opportunities in this State as clearly enumerated in the title.

The General Assembly further finds that a common purpose or relationship exists among the sections, representing a potential plurality but not disunity of topics, notwithstanding that reasonable minds might differ in identifying more than one topic contained in the act.

### **Severability**

SECTION 7. If any section, subsection, item, subitem, paragraph, subparagraph, sentence, clause, phrase, or word of this act is for any reason held to be unconstitutional or invalid, such holding shall not affect the constitutionality or validity of the remaining portions of this act, the General Assembly hereby declaring that it would have passed this act, and each and every section, subsection, item, subitem, paragraph, subparagraph, sentence, clause, phrase, and word thereof, irrespective of the fact that any one or more other sections, subsections, items, subitems, paragraphs, subparagraphs, sentences, clauses, phrases, or words hereof may be declared to be unconstitutional, invalid, or otherwise ineffective.

### **Time effective**

SECTION 8. Except where otherwise provided, this act takes effect upon approval by the Governor.

Ratified the 28<sup>th</sup> day of October, 2009.

Approved the 30<sup>th</sup> day of October, 2009.

---

**\*Due to the publication deadline of the 2009 Acts and Joint Resolutions this act will be published in the 2010 Acts and Joint Resolutions.**