
SENATE BILL 6304

State of Washington

58th Legislature

2004 Regular Session

By Senators Brandland, Parlette, Spanel, Morton, Doumit, T. Sheldon and Rasmussen

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1 AN ACT Relating to tax relief for aluminum smelters; amending RCW
2 82.04.240, 82.04.270, 82.04.270, 82.04.280, 82.04.440, 82.04.440, and
3 82.12.022; adding new sections to chapter 82.04 RCW; adding a new
4 section to chapter 82.08 RCW; adding a new section to chapter 82.12
5 RCW; adding a new section to chapter 82.16 RCW; adding a new section to
6 chapter 82.32 RCW; creating a new section; providing contingent
7 effective dates; providing an expiration date; providing contingent
8 expiration dates; and declaring an emergency.

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

10 NEW SECTION. **Sec. 1.** The legislature recognizes that the loss of
11 domestic manufacturing jobs has become a national concern. Washington
12 state has lost one out of every six manufacturing jobs since July 2000.
13 The aluminum industry has long been an important component of
14 Washington state's manufacturing base, providing family-wage jobs often
15 in rural communities where unemployment rates are very high. The
16 aluminum industry is electricity intensive and was greatly affected by
17 the dramatic increase in electricity prices which began in 2000 and
18 which continues to affect the Washington economy. Before the energy
19 crisis, aluminum smelters provided about 5,000 direct jobs. Today they

1 provide fewer than 1,000 direct jobs. For every job lost in that
2 industry, almost three additional jobs are estimated to be lost
3 elsewhere in the state's economy. It is the legislature's intent to
4 preserve and restore family wage jobs by providing tax relief to the
5 state's aluminum industry.

6 The electric loads of aluminum smelters provide a unique benefit to
7 the infrastructure of the electric power system. Under the
8 transmission tariff of the Bonneville Power Administration, aluminum
9 smelter loads, whether served with federal or nonfederal power, are
10 subject to short-term interruptions that allow a higher import
11 capability on the transmission interconnection between the northwest
12 and California. These stability reserves allow more power to be
13 imported in winter months, reducing the need for additional generation
14 in the northwest, and would be used to prevent a widespread
15 transmission collapse and blackout if there were a failure in the
16 transmission interconnection between California and the northwest. It
17 is the legislature's intent to retain these benefits for the people of
18 the state.

19 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW,
20 to be codified between RCW 82.04.020 and 82.04.220, to read as follows:

21 (1) "Direct service industrial customer" means the same as in RCW
22 82.16.0495.

23 (2) "Aluminum smelter" means the manufacturing facility of any
24 direct service industrial customer that processes alumina into
25 aluminum.

26 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.04 RCW
27 to read as follows:

28 (1) Upon every person who is an aluminum smelter engaging within
29 this state in the business of manufacturing aluminum; as to such
30 persons the amount of tax with respect to such business shall, in the
31 case of manufacturers, be equal to the value of the product
32 manufactured, or in the case of processors for hire, be equal to the
33 gross income of the business, multiplied by the rate of .2904 percent.

34 (2) Upon every person who is an aluminum smelter engaging within
35 this state in the business of making sales at wholesale of aluminum

1 manufactured by that person, as to such persons the amount of tax with
2 respect to such business shall be equal to the gross proceeds of sales
3 of the aluminum multiplied by the rate of .2904 percent.

4 (3) This section expires January 1, 2007.

5 **Sec. 4.** RCW 82.04.240 and 1998 c 312 s 3 are each amended to read
6 as follows:

7 Upon every person (~~((except persons taxable under RCW 82.04.260 (1),~~
8 ~~(2), (4), (5), or (6)))~~) engaging within this state in business as a
9 manufacturer, except persons taxable as manufacturers under other
10 provisions of this chapter; as to such persons the amount of the tax
11 with respect to such business shall be equal to the value of the
12 products, including byproducts, manufactured, multiplied by the rate of
13 0.484 percent.

14 The measure of the tax is the value of the products, including
15 byproducts, so manufactured regardless of the place of sale or the fact
16 that deliveries may be made to points outside the state.

17 **Sec. 5.** RCW 82.04.270 and 2001 1st sp.s. c 9 s 3 are each amended
18 to read as follows:

19 (1) Upon every person (~~((except persons taxable under RCW~~
20 ~~82.04.260(5), 82.04.298, or 82.04.272)))~~) engaging within this state in
21 the business of making sales at wholesale, except persons taxable as
22 wholesalers under other provisions of this chapter; as to such persons
23 the amount of tax with respect to such business shall be equal to the
24 gross proceeds of sales of such business multiplied by the rate of
25 0.484 percent.

26 (2) This section expires if chapter 1, Laws of 2003 2nd sp. sess.
27 takes effect.

28 **Sec. 6.** RCW 82.04.270 and 2003 2nd sp.s. c 1 s 5 are each amended
29 to read as follows:

30 (1) Upon every person (~~((except persons taxable under RCW 82.04.260~~
31 ~~(5) or (13), 82.04.298, or 82.04.272)))~~) engaging within this state in
32 the business of making sales at wholesale, except persons taxable as
33 wholesalers under other provisions of this chapter; as to such persons
34 the amount of tax with respect to such business shall be equal to the

1 gross proceeds of sales of such business multiplied by the rate of
2 0.484 percent.

3 (2) This section takes effect if chapter 1, Laws of 2003 2nd sp.
4 sess. takes effect.

5 **Sec. 7.** RCW 82.04.280 and 1998 c 343 s 3 are each amended to read
6 as follows:

7 Upon every person engaging within this state in the business of:

8 (1) Printing, and of publishing newspapers, periodicals, or magazines;

9 (2) building, repairing or improving any street, place, road, highway,

10 easement, right of way, mass public transportation terminal or parking

11 facility, bridge, tunnel, or trestle which is owned by a municipal

12 corporation or political subdivision of the state or by the United

13 States and which is used or to be used, primarily for foot or vehicular

14 traffic including mass transportation vehicles of any kind and

15 including any readjustment, reconstruction or relocation of the

16 facilities of any public, private or cooperatively owned utility or

17 railroad in the course of such building, repairing or improving, the

18 cost of which readjustment, reconstruction, or relocation, is the

19 responsibility of the public authority whose street, place, road,

20 highway, easement, right of way, mass public transportation terminal or

21 parking facility, bridge, tunnel, or trestle is being built, repaired

22 or improved; (3) extracting for hire or processing for hire, except

23 persons taxable as processors for hire under another section of this

24 chapter; (4) operating a cold storage warehouse or storage warehouse,

25 but not including the rental of cold storage lockers; (5) representing

26 and performing services for fire or casualty insurance companies as an

27 independent resident managing general agent licensed under the

28 provisions of RCW 48.05.310; (6) radio and television broadcasting,

29 excluding network, national and regional advertising computed as a

30 standard deduction based on the national average thereof as annually

31 reported by the Federal Communications Commission, or in lieu thereof

32 by itemization by the individual broadcasting station, and excluding

33 that portion of revenue represented by the out-of-state audience

34 computed as a ratio to the station's total audience as measured by the

35 100 micro-volt signal strength and delivery by wire, if any; (7)

36 engaging in activities which bring a person within the definition of

1 consumer contained in RCW 82.04.190(6); as to such persons, the amount
2 of tax on such business shall be equal to the gross income of the
3 business multiplied by the rate of 0.484 percent.

4 As used in this section, "cold storage warehouse" means a storage
5 warehouse used to store fresh and/or frozen perishable fruits or
6 vegetables, meat, seafood, dairy products, or fowl, or any combination
7 thereof, at a desired temperature to maintain the quality of the
8 product for orderly marketing.

9 As used in this section, "storage warehouse" means a building or
10 structure, or any part thereof, in which goods, wares, or merchandise
11 are received for storage for compensation, except field warehouses,
12 fruit warehouses, fruit packing plants, warehouses licensed under
13 chapter 22.09 RCW, public garages storing automobiles, railroad freight
14 sheds, docks and wharves, and "self-storage" or "mini storage"
15 facilities whereby customers have direct access to individual storage
16 areas by separate entrance. "Storage warehouse" does not include a
17 building or structure, or that part of such building or structure, in
18 which an activity taxable under RCW 82.04.272 is conducted.

19 As used in this section, "periodical or magazine" means a printed
20 publication, other than a newspaper, issued regularly at stated
21 intervals at least once every three months, including any supplement or
22 special edition of the publication.

23 This section expires if chapter 149, Laws of 2003 takes effect.

24 **Sec. 8.** RCW 82.04.440 and 1998 c 312 s 9 are each amended to read
25 as follows:

26 (1) Every person engaged in activities which are within the purview
27 of the provisions of two or more of sections RCW 82.04.230 to
28 82.04.290, inclusive, shall be taxable under each paragraph applicable
29 to the activities engaged in.

30 (2) Persons taxable under section 3(2) of this act, RCW 82.04.250,
31 82.04.270, or 82.04.260(4) with respect to selling products in this
32 state shall be allowed a credit against those taxes for any (a)
33 manufacturing taxes paid with respect to the manufacturing of products
34 so sold in this state, and/or (b) extracting taxes paid with respect to
35 the extracting of products so sold in this state or ingredients of
36 products so sold in this state. Extracting taxes taken as credit under
37 subsection (3) of this section may also be taken under this subsection,

1 if otherwise allowable under this subsection. The amount of the credit
2 shall not exceed the tax liability arising under this chapter with
3 respect to the sale of those products.

4 (3) Persons taxable under RCW 82.04.240 or 82.04.260(1)(b) shall be
5 allowed a credit against those taxes for any extracting taxes paid with
6 respect to extracting the ingredients of the products so manufactured
7 in this state. The amount of the credit shall not exceed the tax
8 liability arising under this chapter with respect to the manufacturing
9 of those products.

10 (4) Persons taxable under RCW 82.04.230, 82.04.240, section 3(1) of
11 this act, or 82.04.260 (1), (2), (4), or (6) with respect to extracting
12 or manufacturing products in this state shall be allowed a credit
13 against those taxes for any (i) gross receipts taxes paid to another
14 state with respect to the sales of the products so extracted or
15 manufactured in this state, (ii) manufacturing taxes paid with respect
16 to the manufacturing of products using ingredients so extracted in this
17 state, or (iii) manufacturing taxes paid with respect to manufacturing
18 activities completed in another state for products so manufactured in
19 this state. The amount of the credit shall not exceed the tax
20 liability arising under this chapter with respect to the extraction or
21 manufacturing of those products.

22 (5) For the purpose of this section:

23 (a) "Gross receipts tax" means a tax:

24 (i) Which is imposed on or measured by the gross volume of
25 business, in terms of gross receipts or in other terms, and in the
26 determination of which the deductions allowed would not constitute the
27 tax an income tax or value added tax; and

28 (ii) Which is also not, pursuant to law or custom, separately
29 stated from the sales price.

30 (b) "State" means (i) the state of Washington, (ii) a state of the
31 United States other than Washington, or any political subdivision of
32 such other state, (iii) the District of Columbia, and (iv) any foreign
33 country or political subdivision thereof.

34 (c) "Manufacturing tax" means a gross receipts tax imposed on the
35 act or privilege of engaging in business as a manufacturer, and
36 includes (i) the taxes imposed in RCW 82.04.240, section 3(1) of this
37 act, and 82.04.260 (1), (2), and (4), and (ii) similar gross receipts
38 taxes paid to other states.

1 (d) "Extracting tax" means a gross receipts tax imposed on the act
2 or privilege of engaging in business as an extractor, and includes the
3 tax imposed in RCW 82.04.230 and similar gross receipts taxes paid to
4 other states.

5 (e) "Business", "manufacturer", "extractor", and other terms used
6 in this section have the meanings given in RCW 82.04.020 through
7 82.04.212, notwithstanding the use of those terms in the context of
8 describing taxes imposed by other states.

9 (6) This section expires if chapter 1, Laws of 2003 2nd sp. sess.
10 takes effect.

11 **Sec. 9.** RCW 82.04.440 and 2003 2nd sp.s. c 1 s 6 are each amended
12 to read as follows:

13 (1) Every person engaged in activities which are within the purview
14 of the provisions of two or more of sections RCW 82.04.230 to
15 82.04.290, inclusive, shall be taxable under each paragraph applicable
16 to the activities engaged in.

17 (2) Persons taxable under section 3(2) of this act, RCW 82.04.250,
18 82.04.270, or 82.04.260 (4) or (13) with respect to selling products in
19 this state shall be allowed a credit against those taxes for any (a)
20 manufacturing taxes paid with respect to the manufacturing of products
21 so sold in this state, and/or (b) extracting taxes paid with respect to
22 the extracting of products so sold in this state or ingredients of
23 products so sold in this state. Extracting taxes taken as credit under
24 subsection (3) of this section may also be taken under this subsection,
25 if otherwise allowable under this subsection. The amount of the credit
26 shall not exceed the tax liability arising under this chapter with
27 respect to the sale of those products.

28 (3) Persons taxable under RCW 82.04.240 or 82.04.260(1)(b) shall be
29 allowed a credit against those taxes for any extracting taxes paid with
30 respect to extracting the ingredients of the products so manufactured
31 in this state. The amount of the credit shall not exceed the tax
32 liability arising under this chapter with respect to the manufacturing
33 of those products.

34 (4) Persons taxable under RCW 82.04.230, 82.04.240, section 3(1) of
35 this act, or 82.04.260 (1), (2), (4), (6), or (13) with respect to
36 extracting or manufacturing products in this state shall be allowed a
37 credit against those taxes for any (i) gross receipts taxes paid to

1 another state with respect to the sales of the products so extracted or
2 manufactured in this state, (ii) manufacturing taxes paid with respect
3 to the manufacturing of products using ingredients so extracted in this
4 state, or (iii) manufacturing taxes paid with respect to manufacturing
5 activities completed in another state for products so manufactured in
6 this state. The amount of the credit shall not exceed the tax
7 liability arising under this chapter with respect to the extraction or
8 manufacturing of those products.

9 (5) For the purpose of this section:

10 (a) "Gross receipts tax" means a tax:

11 (i) Which is imposed on or measured by the gross volume of
12 business, in terms of gross receipts or in other terms, and in the
13 determination of which the deductions allowed would not constitute the
14 tax an income tax or value added tax; and

15 (ii) Which is also not, pursuant to law or custom, separately
16 stated from the sales price.

17 (b) "State" means (i) the state of Washington, (ii) a state of the
18 United States other than Washington, or any political subdivision of
19 such other state, (iii) the District of Columbia, and (iv) any foreign
20 country or political subdivision thereof.

21 (c) "Manufacturing tax" means a gross receipts tax imposed on the
22 act or privilege of engaging in business as a manufacturer, and
23 includes (i) the taxes imposed in RCW 82.04.240, section 3(1) of this
24 act, and 82.04.260 (1), (2), (4), and (13), and (ii) similar gross
25 receipts taxes paid to other states.

26 (d) "Extracting tax" means a gross receipts tax imposed on the act
27 or privilege of engaging in business as an extractor, and includes the
28 tax imposed in RCW 82.04.230 and similar gross receipts taxes paid to
29 other states.

30 (e) "Business", "manufacturer", "extractor", and other terms used
31 in this section have the meanings given in RCW 82.04.020 through
32 82.04.212, notwithstanding the use of those terms in the context of
33 describing taxes imposed by other states.

34 (6) This section takes effect if chapter 1, Laws of 2003 2nd sp.
35 sess. takes effect.

36 NEW SECTION. Sec. 10. A new section is added to chapter 82.04 RCW
37 to read as follows:

1 (1) In computing the tax imposed under this chapter, a credit is
2 allowed for all property taxes paid during the calendar year on
3 property owned by a direct service industrial customer and reasonably
4 necessary for the purposes of an aluminum smelter.

5 (2) A person taking the credit under this section is subject to all
6 the requirements of chapter 82.32 RCW. A credit earned during one
7 calendar year may be carried over to be credited against taxes incurred
8 in the subsequent calendar year, but may not be carried over a second
9 year. Credits carried over must be applied to tax liability before new
10 credits. No refunds may be granted for credits under this section.

11 (3) Credits may not be claimed under this section for property
12 taxes levied for collection in 2007 and thereafter.

13 NEW SECTION. **Sec. 11.** A new section is added to chapter 82.04 RCW
14 to read as follows:

15 (1) A person who is subject to tax under this chapter on gross
16 income from sales of electricity, natural gas, or manufactured gas made
17 to an aluminum smelter is eligible for an exemption from the tax in the
18 form of a credit, if the contract for sale of electricity or gas to the
19 aluminum smelter specifies that the price charged for the electricity
20 or gas will be reduced by an amount equal to the credit.

21 (2) The credit is equal to the gross income from the sale of the
22 electricity or gas to an aluminum smelter multiplied by the
23 corresponding rate in effect at the time of the sale under this
24 chapter.

25 NEW SECTION. **Sec. 12.** A new section is added to chapter 82.08 RCW
26 to read as follows:

27 (1) A person who has paid tax under RCW 82.08.020 for tangible
28 personal property used at an aluminum smelter, tangible personal
29 property that will be incorporated as an ingredient or component of
30 buildings or other structures at an aluminum smelter, or for labor and
31 services rendered with respect to such buildings, structures, or
32 tangible personal property, is eligible for an exemption from the state
33 share of the tax in the form of a credit, as provided in this section.
34 A person claiming an exemption must pay the tax and may then take a
35 credit equal to the state share of retail sales tax paid under RCW
36 82.08.020. The person shall submit information, in a form and manner

1 prescribed by the department, specifying the amount of qualifying
2 purchases or acquisitions for which the exemption is claimed and the
3 amount of exempted tax.

4 (2) For the purposes of this section, "aluminum smelter" has the
5 same meaning as provided in section 2 of this act.

6 (3) Credits may not be claimed under this section for taxable
7 events occurring on or after January 1, 2007.

8 NEW SECTION. **Sec. 13.** A new section is added to chapter 82.12 RCW
9 to read as follows:

10 (1) A person who is subject to tax under RCW 82.12.020 for tangible
11 personal property used at an aluminum smelter, or for tangible personal
12 property that will be incorporated as an ingredient or component of
13 buildings or other structures at an aluminum smelter, or for labor and
14 services rendered with respect to such buildings, structures, or
15 tangible personal property, is eligible for an exemption from the state
16 share of the tax in the form of a credit, as provided in this section.
17 The amount of the credit shall be equal to the state share of use tax
18 computed to be due under RCW 82.12.020. The person shall submit
19 information, in a form and manner prescribed by the department,
20 specifying the amount of qualifying purchases or acquisitions for which
21 the exemption is claimed and the amount of exempted tax.

22 (2) For the purposes of this section, "aluminum smelter" has the
23 same meaning as provided in section 2 of this act.

24 (3) Credits may not be claimed under this section for taxable
25 events occurring on or after January 1, 2007.

26 **Sec. 14.** RCW 82.12.022 and 1994 c 124 s 9 are each amended to read
27 as follows:

28 (1) There is hereby levied and there shall be collected from every
29 person in this state a use tax for the privilege of using natural gas
30 or manufactured gas within this state as a consumer.

31 (2) The tax shall be levied and collected in an amount equal to the
32 value of the article used by the taxpayer multiplied by the rate in
33 effect for the public utility tax on gas distribution businesses under
34 RCW 82.16.020. The "value of the article used" does not include any
35 amounts that are paid for the hire or use of a gas distribution

1 business as defined in RCW 82.16.010(7) in transporting the gas subject
2 to tax under this subsection if those amounts are subject to tax under
3 that chapter.

4 (3) The tax levied in this section shall not apply to the use of
5 natural or manufactured gas delivered to the consumer by other means
6 than through a pipeline.

7 (4) The tax levied in this section shall not apply to the use of
8 natural or manufactured gas if the person who sold the gas to the
9 consumer has paid a tax under RCW 82.16.020 with respect to the gas for
10 which exemption is sought under this subsection.

11 (5) The tax levied in this section shall not apply to the use of
12 natural or manufactured gas by an aluminum smelter as that term is
13 defined in section 2 of this act before January 1, 2007.

14 (6) There shall be a credit against the tax levied under this
15 section in an amount equal to any tax paid by:

16 (a) The person who sold the gas to the consumer when that tax is a
17 gross receipts tax similar to that imposed pursuant to RCW 82.16.020 by
18 another state with respect to the gas for which a credit is sought
19 under this subsection; or

20 (b) The person consuming the gas upon which a use tax similar to
21 the tax imposed by this section was paid to another state with respect
22 to the gas for which a credit is sought under this subsection.

23 ~~((6))~~ (7) The use tax hereby imposed shall be paid by the
24 consumer to the department.

25 ~~((7))~~ (8) There is imposed a reporting requirement on the person
26 who delivered the gas to the consumer to make a quarterly report to the
27 department. Such report shall contain the volume of gas delivered,
28 name of the consumer to whom delivered, and such other information as
29 the department shall require by rule.

30 ~~((8))~~ (9) The department may adopt rules under chapter 34.05 RCW
31 for the administration and enforcement of sections 1 through 6, chapter
32 384, Laws of 1989.

33 NEW SECTION. Sec. 15. A new section is added to chapter 82.16 RCW
34 to read as follows:

35 (1) A person who is subject to tax under this chapter on gross
36 income from sales of electricity, natural gas, or manufactured gas made
37 to an aluminum smelter is eligible for an exemption from the tax in the

1 form of a credit, if the contract for sale of electricity or gas to the
2 aluminum smelter specifies that the price charged for the electricity
3 or gas will be reduced by an amount equal to the credit.

4 (2) The credit is equal to the gross income from the sale of the
5 electricity or gas to an aluminum smelter multiplied by the
6 corresponding rate in effect at the time of the sale for the public
7 utility tax under RCW 82.16.020.

8 (3) For the purposes of this section, "aluminum smelter" has the
9 same meaning as provided in section 2 of this act.

10 NEW SECTION. **Sec. 16.** A new section is added to chapter 82.32 RCW
11 to read as follows:

12 (1) For the purposes of this section, "smelter tax incentive" means
13 the preferential tax rate under section 3 of this act, or an exemption
14 or credit under sections 9 through 11 or 13 of this act or RCW
15 82.12.022(5).

16 (2) The legislature finds that accountability and effectiveness are
17 important aspects of setting tax policy. In order to make policy
18 choices regarding the best use of limited state resources the
19 legislature needs information to evaluate whether the stated goals of
20 legislation were achieved.

21 (3) The goals of the smelter tax incentives are to retain family
22 wage jobs in rural areas by:

23 (a) Enabling the aluminum industry to maintain production of
24 aluminum at a level that will preserve at least 75 percent of the jobs
25 that were on the payroll effective January 1, 2004, as adjusted for
26 employment reductions publicly announced before November 30, 2003; and

27 (b) Allowing the aluminum industry to continue producing aluminum
28 in this state through 2006 so that the industry will be positioned to
29 preserve and create new jobs when the anticipated reduction of energy
30 costs occurs.

31 (4)(a) A person who claims a tax incentive shall make an annual
32 report to the department detailing employment, wages, and
33 employer-provided health and retirement benefits per job at the
34 manufacturing site. The report is due by March 31st following any year
35 in which a tax incentive is claimed or used. The report shall not
36 include names of employees. The report shall detail employment by the
37 total number of full-time, part-time, and temporary positions. The

1 report shall indicate the quantity of aluminum smelted at the plant
2 during the time period covered by the report. The first report filed
3 under this subsection shall include employment, wage, and benefit
4 information for the twelve-month period immediately before first use of
5 a tax incentive. Employment reports shall include data for actual
6 levels of employment and identification of the number of jobs affected
7 by any employment reductions that have been publicly announced at the
8 time of the report. Information in a report under this section is not
9 subject to the confidentiality provisions of RCW 82.32.330 and may be
10 disclosed to the public upon request.

11 (b) If a person fails to submit an annual report under (a) of this
12 subsection by the due date of the report, the department shall declare
13 the amount of taxes exempted or credited, or reduced in the case of the
14 preferential business and occupation tax rate, for that year to be
15 immediately due and payable. Excise taxes payable under this
16 subsection are subject to interest but not penalties, as provided under
17 this chapter. This information is not subject to the confidentiality
18 provisions of RCW 82.32.330 and may be disclosed to the public upon
19 request.

20 (5) By December 1, 2005, and by December 1, 2006, the fiscal
21 committees of the house of representatives and the senate, in
22 consultation with the department, shall report to the legislature on
23 the effectiveness of the smelter tax incentives. The report shall
24 measure the effect of the smelter tax incentives on job retention for
25 Washington residents, and other factors as the committees select. The
26 reports shall include a discussion of principles to apply in evaluating
27 whether the legislature should reenact any or all of the smelter tax
28 incentives.

29 NEW SECTION. **Sec. 17.** Except for sections 6 and 9 of this act,
30 this act is necessary for the immediate preservation of the public
31 peace, health, or safety, or support of the state government and its
32 existing public institutions, and takes effect immediately.

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