

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2015

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HOUSE BILL 737

Short Title: Reinstatement NC Public Campaign Fund. (Public)

Sponsors: Representatives G. Martin and Glazier (Primary Sponsors).
For a complete list of Sponsors, refer to the North Carolina General Assembly Web Site.

Referred to: Elections, if favorable, Finance, if favorable, Appropriations.

April 15, 2015

A BILL TO BE ENTITLED
AN ACT TO REINSTATE THE NORTH CAROLINA PUBLIC CAMPAIGN FUND FOR
JUDICIAL CANDIDATES OF THE APPELLATE DIVISION AND TO MAKE
VARIOUS CONFORMING STATUTORY CHANGES.

The General Assembly of North Carolina enacts:

SECTION 1. Chapter 163 of the General Statutes is amended by adding a new
Article to read:

"Article 22N.

"The North Carolina Public Campaign Fund.

"§ 163-278.350. Purpose of the North Carolina Public Campaign Fund.

The purpose of this Article is to ensure the fairness of democratic elections in North
Carolina and to protect the constitutional rights of voters and candidates from the detrimental
effects of increasingly large amounts of money being raised and spent to influence the outcome
of elections, those effects being especially problematic in elections of the judiciary, since
impartiality is uniquely important to the integrity and credibility of the courts. Accordingly, this
Article establishes the North Carolina Public Campaign Fund as an alternative source of
campaign financing for candidates who demonstrate public support and voluntarily accept strict
fund-raising and spending limits. This Article is available to candidates for justice of the
Supreme Court and judge of the Court of Appeals in elections to be held in 2018 and thereafter.

"§ 163-278.351. Definitions.

The following definitions apply in this Article:

- (1) Board. - The State Board of Elections.
(2) Candidate. - An individual who becomes a candidate as described in
G.S. 163-278.6(4). The term includes a political committee authorized by the
candidate for that candidate's election.
(3) Certified candidate. - A candidate running for office who chooses to receive
campaign funds from the Fund and who is certified under
G.S. 163-278.353(c).
(4) Contested primary and contested general election. - An election in which
there are more candidates than the number to be elected. A distribution from
the Fund pursuant to this Article is not a "contribution" and is not subject to
the limitations of G.S. 163-278.13 or the prohibitions of G.S. 163-278.15 or
G.S. 163-278.19.
(5) Contribution. - Defined in G.S. 163-278.6. A distribution from the Fund
pursuant to this Article is not a "contribution" and is not subject to the



1 limitations of G.S. 163-278.13 or the prohibitions of G.S. 163-278.15 or
2 G.S. 163-278.19.

3 (6) Electioneering communication. – As defined in G.S. 163-278.6, except that
4 it is made during the period beginning 30 days before absentee ballots
5 become available for a primary and ending on primary election day and
6 during the period 60 days before absentee ballots become available for a
7 general election and ending on general election day.

8 (7) Expenditure. – Defined in G.S. 163-278.6.

9 (8) Fund. – The North Carolina Public Campaign Fund established in
10 G.S. 163-278.352.

11 (9) Independent expenditure. – Defined in G.S. 163-278.6.

12 (10) Maximum qualifying contributions. – An amount of qualifying contributions
13 equal to 60 times the filing fee for candidacy for the office.

14 (11) Minimum qualifying contributions. – An amount of qualifying contributions
15 equal to 30 times the filing fee for candidacy for the office.

16 (12) Nonparticipating candidate. – A candidate running for office who is not
17 seeking to be certified under G.S. 163-278.353(c).

18 (13) Office. – A position on the North Carolina Court of Appeals or North
19 Carolina Supreme Court.

20 (14) Participating candidate. – A candidate for office who has filed a declaration
21 of intent to participate under G.S. 163-278.353.

22 (15) Political committee. – Defined in G.S. 163-278.6.

23 (16) Qualifying contribution. – A contribution of not less than ten dollars
24 (\$10.00) and not more than five hundred dollars (\$500.00) in the form
25 prescribed for noncash monetary contributions in G.S. 163-278.14(b) to the
26 candidate or the candidate's committee that meets both of the following
27 conditions:

28 a. Made by an individual who is a registered voter in this State at the
29 time of the submittal of the report specified in G.S. 163-278.353(c).

30 b. Made during the qualifying period and obtained with the approval of
31 the candidate or candidate's committee.

32 (17) Qualifying period. – The period beginning September 1 in the year before
33 the election and ending on the day of the primary of the election year.

34 (18) Referendum committee. – Defined in G.S. 163-278.6.

35 **"§ 163-278.352. North Carolina Public Campaign Fund established; sources of funding.**

36 (a) Establishment of Fund. – The North Carolina Public Campaign Fund is established
37 to finance the election campaigns of certified candidates for office and to pay administrative
38 and enforcement costs of the Board related to this Article. The Fund is a special, dedicated,
39 nonlapsing, nonreverting fund. All expenses of administering this Article, including production
40 and distribution of the Voter Guide required by G.S. 163-278.357 and personnel and other costs
41 incurred by the Board, including public education about the Fund, shall be paid from the Fund
42 and not from the General Fund. Any interest generated by the Fund is credited to the Fund. The
43 Board shall administer the Fund.

44 (b) Sources of Funding. – Money received from all of the following sources must be
45 deposited in the Fund:

46 (1) Designations made to the Public Campaign Fund by individual taxpayers
47 pursuant to G.S. 105-159.3.

48 (2) Public Campaign Fund revenues distributed for an election that remain
49 unspent or uncommitted at the time the recipient is no longer a certified
50 candidate in the election.

51 (3) Money ordered returned to the Public Campaign Fund in accordance with

1 G.S. 163-278.358.

2 (4) Voluntary donations made directly to the Public Campaign Fund.
3 Corporations, other business entities, labor unions, and professional
4 associations may make donations to the Fund.

5 (5) Money collected from the sixty-dollar (\$60.00) surcharge on attorney
6 membership fees in G.S. 84-34.

7 (c) Determination of Fund Amount. – By October 1, 2018, and every two years
8 thereafter, the Board shall prepare and provide to the Joint Legislative Commission on
9 Governmental Operations of the General Assembly a report documenting, evaluating, and
10 making recommendations relating to the administration, implementation, and enforcement of
11 this Article. In its report, the Board shall set out the funds received to date and the expected
12 needs of the Fund for the next election.

13 **"§ 163-278.353. Requirements for participation; certification of candidates.**

14 (a) Declaration of Intent to Participate. – Any individual choosing to receive campaign
15 funds from the Fund shall first file with the Board a declaration of intent to participate in the act
16 as a candidate for a stated office. The declaration of intent shall be filed before or during the
17 qualifying period and before collecting any qualifying contributions. In the declaration, the
18 candidate shall swear or affirm that only one political committee, identified with its treasurer,
19 shall handle all contributions, expenditures, and obligations for the participating candidate and
20 that the candidate will comply with the contribution and expenditure limits set forth in
21 subsection (d) of this section and all other requirements set forth in this Article or adopted by
22 the Board. Failure to comply is a violation of this Article.

23 (b) Demonstration of Support of Candidacy. – Participating candidates who seek
24 certification to receive campaign funds from the Fund shall first, during the qualifying period,
25 if seeking office on the Supreme Court, obtain qualifying contributions from at least 425
26 registered voters in an aggregate sum that at least equals the amount of minimum qualifying
27 contributions described in G.S. 163-278.351(11) but that does not exceed the amount of
28 maximum qualifying contributions described in G.S. 163-278.351(10). If a participating
29 candidate is seeking certification for an office on the Court of Appeals, the candidate must
30 obtain qualifying contributions from at least 400 registered voters in an aggregate sum that at
31 least equals the amount of minimum qualifying contributions described in
32 G.S. 163-278.351(11) but that does not exceed the amount of maximum qualifying
33 contributions described in G.S. 163-278.351(10).

34 No payment, gift, anything of value, or the opportunity to win anything of value shall be
35 given in exchange for a qualifying contribution.

36 (c) Certification of Candidates. – Upon receipt of a submittal of the record of
37 demonstrated support by a participating candidate, the Board shall determine whether or not the
38 candidate has complied with all of the following requirements:

39 (1) Signed and filed a declaration of intent to participate in this Article.

40 (2) Submitted a report itemizing the appropriate number of qualifying
41 contributions received from registered voters, which the Board shall verify
42 through a random sample or other means it adopts. The report shall include
43 the county of residence of each registered voter listed.

44 (3) Filed a valid notice of candidacy pursuant to Article 25 of this Chapter.

45 (4) Otherwise met the requirements for participation in this Article.

46 The Board shall certify candidates complying with the requirements of this section as soon
47 as possible and no later than five business days after receipt of a satisfactory record of
48 demonstrated support.

49 (d) Restrictions on Contributions and Expenditures for Participating and Certified
50 Candidates. – The following restrictions shall apply to contributions and expenditures with
51 respect to participating and certified candidates:

- 1 (1) Beginning January 1 of the year before the election and before the filing of a
2 declaration of intent, a candidate for office may accept in contributions up to
3 twenty-five thousand dollars (\$25,000) from sources and in amounts
4 permitted by Article 22A of this Chapter and may expend up to twenty-five
5 thousand dollars (\$25,000) for any campaign purpose. A candidate who
6 exceeds either of these limits shall be ineligible to file a declaration of intent
7 or receive funds from the Public Campaign Fund.
- 8 (2) From the filing of a declaration of intent through the end of the qualifying
9 period, a candidate may accept only qualifying contributions, contributions
10 under ten dollars (\$10.00) from North Carolina voters, and personal and
11 family contributions permitted under subdivision (4) of this subsection. The
12 total contributions the candidate may accept during this period shall not
13 exceed the maximum qualifying contributions for that candidate. In addition
14 to these contributions, the candidate may only expend during this period the
15 remaining money raised pursuant to subdivision (1) of this subsection.
16 Except for personal and family contributions permitted under subdivision (4)
17 of this subsection, multiple contributions from the same contributor to the
18 same candidate shall not exceed five hundred dollars (\$500.00).
- 19 (3) After the qualifying period and through the date of the general election, the
20 candidate shall expend only the funds the candidate receives from the Fund
21 pursuant to G.S. 163-278.355(b)(4) plus any funds remaining from the
22 qualifying period.
- 23 (4) During the qualifying period, the candidate may contribute up to one
24 thousand dollars (\$1,000) of that candidate's own money to the campaign
25 and may accept in contributions one thousand dollars (\$1,000) from each
26 member of that candidate's family consisting of spouse, parent, child,
27 brother, and sister. Up to five hundred dollars (\$500.00) of a contribution
28 from the candidate's family member may be treated as a qualifying
29 contribution if it meets the requirements of G.S. 163-278.351(16)a. and b.
- 30 (5) A candidate and the candidate's committee shall limit the use of all revenues
31 permitted by this subsection to expenditures for campaign-related purposes
32 only. The Board shall publish guidelines outlining permissible
33 campaign-related expenditures. In establishing those guidelines, the Board
34 shall differentiate expenditures that reasonably further a candidate's
35 campaign from expenditures for personal use that would be incurred in the
36 absence of the candidacy. In establishing the guidelines, the Board shall
37 review relevant provisions of the Federal Election Campaign Act and rules
38 adopted pursuant to it and similar provisions in other states.
- 39 (6) Any contribution received by a participating or certified candidate that falls
40 outside that permitted by this subsection shall be returned to the donor as
41 soon as practicable. Contributions intentionally made, solicited, or accepted
42 in violation of this Article are subject to civil penalties as specified in
43 G.S. 163-278.358. The funds involved shall be forfeited to the Civil Penalty
44 and Forfeiture Fund.
- 45 (7) A candidate shall return to the Fund any amount distributed for an election
46 that is unspent and uncommitted at the date of the election, or at the time the
47 individual ceases to be a certified candidate, whichever occurs first. For
48 accounting purposes, all qualifying, personal, and family contributions shall
49 be considered spent before revenue from the Fund is spent or committed.
- 50 (e) Revocation. – A candidate may revoke, in writing to the Board, a decision to
51 participate in the Public Campaign Fund at any time before the deadline set by the Board for

1 the candidate's submission of information for the Voter Guide described in G.S. 163-278.357.
2 After a timely revocation, that candidate may accept and expend outside the limits of this
3 Article without violating this Article. Within 10 days after revocation, a candidate shall return
4 to the Board all money received from the Fund.

5 **"§ 163-278.354. Special participation provisions for candidates in vacancy elections.**

6 (a) Participation Provisions Modified. – Candidates involved in elections described in
7 G.S. 163-329 may participate in the Fund subject to the provisions of G.S. 163-278.353 as
8 modified by this section. The Board shall adapt other provisions of this Article to those
9 elections.

10 (b) Qualifying. – The State Board of Elections shall designate a special qualifying
11 period of no less than four weeks for these candidates, beginning at the close of the
12 notice-of-candidacy filing period. To receive certification, a participating candidate shall raise
13 at least 225 qualifying contributions, totaling at least 20 times the amount of the filing fee for
14 the office, for a four-week qualifying period. If the State Board of Elections sets a longer
15 qualifying period, then for each additional week that the qualifying period extends beyond four
16 weeks, the minimum number of qualifying contributions required for certification shall increase
17 by 25, and the minimum amount of the qualifying contributions shall increase by two times the
18 filing fee. The minimum qualifying contributions shall not exceed the limit set by
19 G.S. 163-278.353(b).

20 (c) Allocations. – Certified candidates shall receive one percent (1%) of the funding to
21 which they would be eligible under G.S. 163-278.355 times the number of calendar days
22 between the end of the special qualifying period and the day of the general election. That
23 amount shall not exceed one hundred percent (100%) of the funding to which they would be
24 eligible under G.S. 163-278.355.

25 **"§ 163-278.355. Distribution from the Fund.**

26 (a) Timing of Fund Distribution. – The Board shall distribute to a certified candidate
27 revenue from the Fund in an amount determined under subdivision (b)(4) of this section within
28 five business days after the certified candidate's name is approved to appear on the ballot in a
29 contested general election but no earlier than five business days after the primary.

30 (b) Amount of Fund Distribution. – By August 1, 2018, and no less frequently than
31 every two years thereafter, the Board shall determine the amount of funds, rounded to the
32 nearest one hundred dollars (\$100.00), to be distributed to certified candidates as follows:

33 (1) Uncontested primaries. – No funds shall be distributed.

34 (2) Contested primaries. – No funds shall be distributed.

35 (3) Uncontested general elections. – No funds shall be distributed.

36 (4) Contested general elections. – Funds shall be distributed to a certified
37 candidate for a position on the Court of Appeals in an amount equal to 225
38 times the candidate's filing fee as set forth in G.S. 163-324. Funds shall be
39 distributed to a certified candidate for a position on the Supreme Court in an
40 amount equal to 350 times the candidate's filing fee as set forth in
41 G.S. 163-324.

42 (c) Method of Fund Distribution. – The Board, in consultation with the State Treasurer
43 and the State Controller, shall develop a rapid, reliable method of conveying funds to certified
44 candidates. In all cases, the Board shall distribute funds to certified candidates in a manner that
45 is expeditious, ensures accountability, and safeguards the integrity of the Fund. If the money in
46 the Fund is insufficient to fully fund all certified candidates, then the available money shall be
47 distributed proportionally, according to each candidate's eligible funding, and the candidate
48 may raise additional money in the same manner as a noncertified candidate for the same office
49 up to the unfunded amount of the candidate's eligible funding.

50 (d) Beginning October 1, 2020, and every five years thereafter, the Board shall appoint
51 a three-member committee to conduct an independent review regarding any need for

1 modification of funds distributed to certified candidates pursuant to this section. The committee
2 shall consist of one member from the North Carolina Bar Association, one member who is a
3 public financing expert, as determined by the Board, and one member who is a former Justice
4 of the North Carolina Supreme Court or Judge of the North Carolina Court of Appeals who has
5 used the Fund. In conducting the independent review, the committee shall, at a minimum,
6 consider the need for modification of funds as a result of changes in election costs and
7 inflationary adjustments.

8 **"§ 163-278.356. Reporting requirements.**

9 (a) Reporting by Participating and Certified Candidates. – Notwithstanding other
10 provisions of law, participating and certified candidates shall report any money received,
11 including all previously unreported qualifying contributions, all campaign expenditures,
12 obligations, and related activities to the Board according to procedures developed by the Board.
13 A certified candidate who ceases to be certified or ceases to be a candidate or who loses an
14 election shall file a final report with the Board and return any unspent revenues received from
15 the Fund. In developing these procedures, the Board shall utilize existing campaign reporting
16 procedures whenever practical.

17 (b) Timely Access to Reports. – The Board shall ensure prompt public access to the
18 reports received in accordance with this Article. The Board may utilize electronic means of
19 reporting and storing information.

20 ...
21 **"§ 163-278.358. Civil penalty.**

22 In addition to any other penalties that may be applicable, any individual, political
23 committee, or other entity that violates any provision of this Article is subject to a civil penalty
24 of up to ten thousand dollars (\$10,000) per violation or three times the amount of any financial
25 transactions involved in the violation, whichever is greater. In addition to any fine, for good
26 cause shown, a candidate found in violation of this Article may be required to return to the
27 Fund all amounts distributed to the candidate from the Fund. If the Board makes a
28 determination that a violation of this Article has occurred, the Board shall calculate and assess
29 the amount of the civil penalty and shall notify the entity that is assessed the civil penalty of the
30 amount that has been assessed. The Board shall then proceed in the manner prescribed in
31 G.S. 163-278.34. In determining whether or not a candidate is in violation of this Article, the
32 Board may consider as a mitigating factor any circumstances out of the candidate's control."

33 **SECTION 2.** G.S. 163-278.69 is recodified as G.S. 163-278.357.

34 **SECTION 3.** G.S. 163-278.5 reads as rewritten:

35 **"§ 163-278.5. Scope of Article; severability.**

36 ...
37 This section applies to Articles ~~and [Article]~~ 22M and 22N of the General Statutes to the
38 same extent that it applies to this Article."

39 **SECTION 4.** G.S. 163-278.23 reads as rewritten:

40 **"§ 163-278.23. Duties of Executive Director of Board.**

41 ...
42 This section applies to Articles ~~and [Article]~~ 22M and 22N of the General Statutes to the
43 same extent that it applies to this Article."

44 **SECTION 5.** G.S. 163-278.99E reads as rewritten:

45 **"§ 163-278.99E. Voter education.**

46 (a) through (c) Repealed by Session Laws 2013-381, s. 38.1(b), as amended by Session
47 Laws 2014-111, s. 8, effective July 1, 2013.

48 (d) Relationship to the Judicial Voter Guide. – The Board may publish the Voter Guide
49 in conjunction with the Judicial Voter Guide described in ~~G.S. 163-278.69~~ G.S. 163-278.357."

50 **SECTION 6.** G.S. 84-34 reads as rewritten:

51 **"§ 84-34. Membership fees and list of members.**

1 Every active member of the North Carolina State Bar shall, prior to the first day of July of
2 each year, pay to the secretary-treasurer an annual membership fee in an amount determined by
3 the Council but not to exceed three hundred dollars (\$300.00), ~~and every~~ plus a surcharge of
4 sixty dollars (\$60.00) for the implementation of Article 22N of Chapter 163 of the General
5 Statutes. A member shall be provided the option to designate that the surcharge required by this
6 section be used in its entirety for the Judicial Voter Guide described in G.S. 163-278.357.
7 Every member shall notify the secretary-treasurer of the member's correct mailing address. Any
8 member who fails to pay the required dues by the last day of June of each year shall be subject
9 to a late fee in an amount determined by the Council but not to exceed thirty dollars (\$30.00).
10 All dues for prior years shall be as were set forth in the General Statutes then in effect. The
11 membership fee shall be regarded as a service charge for the maintenance of the several
12 services authorized by this Article, and shall be in addition to all fees required in connection
13 with admissions to practice, and in addition to all license taxes required by law. The fee shall
14 not be prorated: Provided, that no fee shall be required of an attorney licensed after this Article
15 shall have gone into effect until the first day of January of the calendar year following that in
16 which the attorney was licensed; but this proviso shall not apply to attorneys from other states
17 admitted on certificate. The fees shall be disbursed by the secretary-treasurer on the order of the
18 Council. The sixty-dollar (\$60.00) surcharge shall be sent on a monthly schedule to the State
19 Board of Elections. The secretary-treasurer shall annually, at a time and in a law magazine or
20 daily newspaper to be prescribed by the Council, publish an account of the financial
21 transactions of the Council in a form to be prescribed by it. The secretary-treasurer shall
22 compile and keep currently correct from the names and mailing addresses forwarded to the
23 secretary-treasurer and from any other available sources of information a list of members of the
24 North Carolina State Bar and furnish to the clerk of the superior court in each county, not later
25 than the first day of October in each year, a list showing the name and address of each attorney
26 for that county who has not complied with the provisions of this Article. The name of each of
27 the active members who are in arrears in the payment of membership fees shall be furnished to
28 the presiding judge at the next term of the superior court after the first day of October of each
29 year, by the clerk of the superior court of each county wherein the member or members reside,
30 and the court shall thereupon take action that is necessary and proper. The names and addresses
31 of attorneys so certified shall be kept available to the public. The Secretary of Revenue is
32 hereby directed to supply the secretary-treasurer, from records of license tax payments, with
33 any information for which the secretary-treasurer may call in order to enable the
34 secretary-treasurer to comply with this requirement.

35 The list submitted to several clerks of the superior court shall also be submitted to the
36 Council at its October meeting of each year and it shall take the action thereon that is necessary
37 and proper."

38 **SECTION 7.** Part 2 of Article 4 of Chapter 105 of the General Statutes is amended
39 by adding a new section to read:

40 **"§ 105-159.3. Designation of tax to North Carolina Public Campaign Fund.**

41 (a) Allocation to the North Carolina Public Campaign Fund. – To ensure the financial
42 viability of the North Carolina Public Campaign Fund established in Article 22N of Chapter
43 163 of the General Statutes, the Department must allocate to that Fund three dollars (\$3.00)
44 from the income taxes paid each year by each individual with an income tax liability of at least
45 that amount, if the individual agrees. A taxpayer must be given the opportunity to indicate an
46 agreement to that allocation in the manner described in subsection (b) of this section. In the
47 case of a married couple filing a joint return, each individual must have the option of agreeing
48 to the allocation. The amounts allocated under this subsection to the Fund must be credited to it
49 on a quarterly basis.

50 (b) Returns. – Individual income tax returns must give an individual an opportunity to
51 agree to the allocation of three dollars (\$3.00) of the individual's tax liability to the North

1 Carolina Public Campaign Fund. The Department must make it clear to the taxpayer that the
2 dollars will support a nonpartisan court system, that the dollars will go to the Fund if the
3 taxpayer marks an agreement, and that allocation of the dollars neither increases nor decreases
4 the individual's tax liability. The following statement satisfies the intent of this requirement:
5 "Three dollars (\$3.00) will go to the North Carolina Public Campaign Fund to support a
6 nonpartisan court system, if you agree. Your tax remains the same whether or not you agree."
7 The Department must consult with the State Board of Elections to ensure that the information
8 given to taxpayers complies with the intent of this section.

9 The Department must inform the entities it approves to reproduce the return of the
10 requirements of this section and that a return may not reflect an agreement or objection unless
11 the individual completing the return decided to agree or object after being presented with the
12 information required by subsection (c) of this section. No software package used in preparing
13 North Carolina income tax returns may default to an agreement or objection. A paid preparer of
14 tax returns may not mark an agreement or objection for a taxpayer without the taxpayer's
15 consent.

16 (c) Instructions. – The instruction for individual income tax returns must include the
17 following explanatory statement: "The North Carolina Public Campaign Fund provides
18 campaign money to nonpartisan candidates for the North Carolina Supreme Court and Court of
19 Appeals who voluntarily accept strict campaign spending and fund-raising limits. The Fund
20 also helps finance educational materials about voter registration, the role of the appellate
21 courts, and the candidates seeking election as appellate judges in North Carolina. Three dollars
22 (\$3.00) from the taxes you pay will go to the Fund if you mark an agreement. Regardless of
23 what choice you make, your tax will not increase, nor will any refund you are entitled to be
24 reduced."

25 **SECTION 8.** Sections 21.1(i), 21.1(j), and 21.1(l) of S.L. 2013-360 and Sections
26 38.1(l), 38.1(m), and 38.1(o) of S.L. 2013-381 are repealed.

27 **SECTION 9.** Sections 1 through 5 and Section 8 of this act are effective when it
28 becomes law, provided, that distributions from the Fund shall begin in the 2018 election year;
29 and further provided, that G.S. 163-278.352(b)(7), as enacted by Section 1 of this act, becomes
30 effective January 1, 2018, and applies to the membership fees due for 2018. Section 6 of this
31 act becomes effective January 1, 2018, and applies to the membership fees due for 2018.
32 Section 7 of this act becomes effective for taxable years beginning on or after January 1, 2018.
33 Except as otherwise provided, this act is effective when it becomes law.