

# SENATE BILL 102

Q3

(11r1138)

## ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Senator Eckardt**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

### CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Income Tax – Credits for Preceptors in Areas With Health Care Workforce**  
3 **Shortages**

4 FOR the purpose of *altering the number of training hours that a licensed physician is*  
5 *required to perform in a preceptor program rotation in order to qualify for a certain*  
6 *credit against the State income tax; clarifying the issuance of a credit certificate in*  
7 *certain preceptorship programs*; authorizing a credit against the State income tax for  
8 certain health care practitioners who serve as certain preceptors for a certain  
9 preceptorship program approved by the Maryland Department of Health for  
10 physician assistant students; providing that any unused credit may not be carried  
11 forward to another taxable year; providing for the calculation of the credit; requiring  
12 the Department, on application of a taxpayer, to issue a tax credit certificate under  
13 certain circumstances; requiring the application to contain certain information;  
14 providing for the maximum amount of a tax credit certificate that may be issued;  
15 requiring the Department to approve applications on a first-come, first-served basis

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**EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

*Italics indicate opposite chamber / conference committee amendments.*



1 and notify applicants of approval or denial of an application within a certain number  
 2 of days after receipt of the application; providing that the total number of tax credit  
 3 certificates issued by the Department may not exceed a certain amount for each  
 4 taxable year; providing that tax credit certificate amounts not issued during a  
 5 taxable year may be carried over and issued during the next taxable year;  
 6 establishing the Physician Assistant Preceptorship Tax Credit Fund as a special,  
 7 nonlapsing fund; specifying the purpose of the Fund; requiring the Department to  
 8 administer the Fund; requiring the State Treasurer to hold the Fund and the  
 9 Comptroller to account for the Fund; specifying the contents of the Fund; specifying  
 10 the purpose for which the Fund may be used; providing for the investment of money  
 11 in and expenditures from the Fund; requiring the State Board of Physicians to assess  
 12 a certain fee for the renewal of a certain license; requiring the Board to pay the fee  
 13 collected into the Fund; requiring the Department to report certain information to  
 14 the Comptroller and the General Assembly on or before a certain date each year;  
 15 requiring the Department, in consultation with the Governor's Workforce  
 16 Development Board, to adopt certain regulations; ~~repealing~~ *extending* the  
 17 termination date for certain tax credits for certain preceptors in areas with health  
 18 care workforce shortages; *requiring the Department to report to the General Assembly*  
 19 *on or before a certain date*; providing for the application *and termination* of certain  
 20 provisions of this Act; defining certain terms; and generally relating to credits  
 21 against the State income tax for health care practitioners serving as preceptors in  
 22 areas with health care workforce shortages.

23 *BY repealing and reenacting, with amendments,*

24 *Article – Tax – General*

25 *Section 10–738 and 10–739*

26 *Annotated Code of Maryland*

27 *(2016 Replacement Volume and 2020 Supplement)*

28 BY repealing and reenacting, without amendments,

29 Article – Health Occupations

30 Section 15–101(a) and (d)

31 Annotated Code of Maryland

32 (2014 Replacement Volume and 2020 Supplement)

33 BY repealing and reenacting, with amendments,

34 Article – Health Occupations

35 Section 15–206(a) and (b)

36 Annotated Code of Maryland

37 (2014 Replacement Volume and 2020 Supplement)

38 BY adding to

39 Article – Tax – General

40 Section 10–751

41 Annotated Code of Maryland

42 (2016 Replacement Volume and 2020 Supplement)

1 BY repealing and reenacting, with amendments,  
2 Chapter 385 of the Acts of the General Assembly of 2016  
3 Section 2

4 BY repealing and reenacting, with amendments,  
5 Chapter 386 of the Acts of the General Assembly of 2016  
6 Section 2

7 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
8 That the Laws of Maryland read as follows:

9 Article – Tax – General

10 10-738.

11 (a) (1) In this section the following words have the meanings indicated.

12 (2) “Department” means the Maryland Department of Health.

13 (3) “Licensed physician” means an individual who is licensed to practice  
14 medicine under Title 14 of the Health Occupations Article.

15 (4) “Preceptorship program” means an organized system of clinical  
16 experience that, for the purpose of attaining specified learning objectives, pairs an enrolled  
17 student of a Liaison Committee on Medical Education–accredited medical school in the State  
18 or an individual in a postgraduate medical training program in the State with a licensed  
19 physician who meets the qualifications as a preceptor.

20 (b) (1) Subject to the limitations of this section, a licensed physician may claim  
21 a credit against the State income tax in the amount stated on the tax credit certificate issued  
22 under subsection (c) of this section for the taxable year in which the licensed physician served  
23 without compensation as a physician preceptor in a preceptorship program authorized by  
24 an accredited medical school in the State and worked:

25 (i) a minimum of three rotations, each consisting of [160] 100 hours  
26 of community-based clinical training; and

27 (ii) in an area of the State identified as having a health care  
28 workforce shortage by the Department, in consultation with the Governor’s Workforce  
29 Development Board.

30 (2) (i) The total amount of the credit allowed under this section for any  
31 taxable year may not exceed the State income tax imposed for that taxable year.

32 (ii) Any unused amount of the credit for any taxable year may not be  
33 carried over to any other taxable year.

1           (c)   (1)   On application by a licensed physician, the Department shall issue a  
2 credit certificate in the amount of \$1,000 for each student [for whom] **ROTATION OF THE**  
3 **MINIMUM NUMBER OF HOURS REQUIRED UNDER SUBSECTION (B)(1)(I) OF THIS**  
4 **SECTION FOR WHICH** the licensed physician served as a physician preceptor without  
5 compensation.

6                   (2)   The application shall contain:

7                           (i)   the name of the licensed physician;

8                           (ii)   information identifying the physician preceptorship in which the  
9 licensed physician participated;

10                           (iii)   the number and names of the students for whom the individual  
11 served as a physician preceptor without compensation; and

12                           (iv)   any other information that the Department requires.

13                   (3)   For any taxable year, the amount of tax credit stated in the tax credit  
14 certificate may not exceed \$10,000.

15                   (4)   The Department shall:

16                           (i)   approve all applications that qualify for a tax credit certificate  
17 under this subsection on a first-come, first-served basis; and

18                           (ii)   notify a taxpayer within 45 days of receipt of the taxpayer's  
19 application of its approval or denial.

20                   (5)   (i)   For each taxable year, the total amount of tax credit certificates  
21 that may be issued by the Department under this section may not exceed \$100,000.

22                           (ii)   If the aggregate amount of tax credit certificates issued under this  
23 section during a taxable year total less than the amount authorized under this paragraph,  
24 any excess amount may be issued under tax credit certificates in the next taxable year.

25           (d)   On or before January 31 of each taxable year, the Department shall:

26                           (1)   report to the Comptroller on the tax credit certificates issued under this  
27 section during the prior taxable year; and

28                           (2)   report to the General Assembly, in accordance with § 2-1257 of the State  
29 Government Article, on the utilization of the credit established under this section.

30           (e)   The Department, in consultation with the Governor's Workforce Development  
31 Board, shall adopt regulations to carry out the provisions of this section, including the

1 criteria and procedures for application for, approval of, and monitoring eligibility for the  
2 tax credit authorized under this section.

3 10-739.

4 (a) (1) In this section the following words have the meanings indicated.

5 (2) “Department” means the Maryland Department of Health.

6 (3) “Licensed physician” means an individual who is licensed to practice  
7 medicine under Title 14 of the Health Occupations Article.

8 (4) “Nurse practitioner” has the meaning stated in § 8-101 of the Health  
9 Occupations Article.

10 (5) “Preceptorship program” means an organized system of clinical  
11 experience that, for the purpose of attaining specified learning objectives, pairs a nurse  
12 practitioner student enrolled in a nursing education program that is recognized by the State  
13 Board of Nursing with a nurse practitioner or licensed physician who meets the  
14 qualifications as a preceptor.

15 (b) (1) Subject to the limitations of this section, a nurse practitioner or licensed  
16 physician may claim a credit against the State income tax in the amount stated on the tax  
17 credit certificate issued under subsection (c) of this section for the taxable year in which the  
18 nurse practitioner or licensed physician served without compensation as a preceptor in a  
19 preceptorship program approved by the State Board of Nursing and worked:

20 (i) a minimum of three rotations, each consisting of at least 100  
21 hours of community-based clinical training; and

22 (ii) in an area of the State identified as having a health care  
23 workforce shortage by the Department, in consultation with the Governor’s Workforce  
24 Development Board.

25 (2) (i) The total amount of the credit allowed under this section for any  
26 taxable year may not exceed the State income tax imposed for that taxable year.

27 (ii) Any unused amount of the credit for any taxable year may not be  
28 carried over to any other taxable year.

29 (c) (1) On application by a nurse practitioner or licensed physician, the  
30 Department shall issue a credit certificate in the amount of \$1,000 for each nurse  
31 practitioner student [for whom] **ROTATION OF THE MINIMUM NUMBER OF HOURS**  
32 **REQUIRED UNDER SUBSECTION (B)(1)(I) OF THIS SECTION FOR WHICH** the nurse  
33 practitioner or licensed physician served as a preceptor without compensation.

34 (2) The application shall contain:

1                   (i)     the name of the nurse practitioner or licensed physician;

2                   (ii)    information identifying the preceptorship in which the nurse  
3 practitioner or licensed physician participated;

4                   (iii) the number and names of the nurse practitioner students for  
5 whom the individual served as a preceptor without compensation; and

6                   (iv)    any other information that the Department requires.

7                   (3)    For any taxable year, the amount of tax credit stated in the tax credit  
8 certificate may not exceed \$10,000.

9                   (4)    The Department shall:

10                   (i)     approve all applications that qualify for a tax credit certificate  
11 under this subsection on a first-come, first-served basis; and

12                   (ii)    notify a taxpayer within 45 days of receipt of the taxpayer's  
13 application of its approval or denial.

14                   (5)    (i)     For each taxable year, the total amount of tax credit certificates  
15 that may be issued by the Department under this section may not exceed the lesser of:

16                                 1.     the total funds in the Nurse Practitioner Preceptorship Tax  
17 Credit Fund for that year; or

18                                 2.     \$100,000.

19                   (ii)    If the aggregate amount of tax credit certificates issued under this  
20 section during a taxable year total less than the amount authorized under this paragraph,  
21 any excess amount may be issued under tax credit certificates in the next taxable year.

22                   (d)    (1)     In this section, "Fund" means the Nurse Practitioner Preceptorship Tax  
23 Credit Fund established under paragraph (2) of this subsection.

24                   (2)    There is a Nurse Practitioner Preceptorship Tax Credit Fund.

25                   (3)    The Department shall administer the Fund.

26                   (4)    The purpose of the Fund is to offset the costs of the tax credit available  
27 under this section.

28                   (5)    The Fund is a special continuing, nonlapsing fund that is not subject to  
29 § 7-302 of the State Finance and Procurement Article.

1           (6) The State Treasurer shall hold the Fund separately, and the  
2 Comptroller shall account for the Fund.

3           (7) The Fund consists of:

4                   (i) revenue distributed to the Fund under § 8-206 of the Health  
5 Occupations Article;

6                   (ii) money appropriated in the State budget to the Fund; and

7                   (iii) any other money from any other source accepted for the benefit of  
8 the Fund.

9           (8) The money in the Fund shall be invested and reinvested by the State  
10 Treasurer, and interest and earnings shall be credited to the General Fund of the State.

11           (9) (i) Except as otherwise provided in this paragraph, money credited  
12 or appropriated to the Fund shall remain in the Fund.

13                   (ii) 1. Within 15 days after the end of each calendar quarter, the  
14 Department shall notify the Comptroller as to each credit certificate issued during the  
15 quarter.

16                           2. On notification that a credit certificate has been issued by  
17 the Department, the Comptroller shall transfer an amount equal to the credit amount stated  
18 in the tax credit certificate from the Fund to the General Fund of the State.

19           (e) On or before January 31 each taxable year, the Department shall:

20                   (1) report to the Comptroller on the tax credit certificates issued under this  
21 section during the prior taxable year; and

22                   (2) report to the General Assembly, in accordance with § 2-1257 of the State  
23 Government Article, on the utilization of the credit established under this section.

24           (f) The Department, in consultation with the Governor's Workforce Development  
25 Board, shall adopt regulations to carry out the provisions of this section, including the  
26 criteria and procedures for application for, approval of, and monitoring eligibility for the  
27 tax credit authorized under this section.

28           SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read  
29 as follows:

30                           **Article – Health Occupations**

31           15-101.

1 (a) In this title the following words have the meanings indicated.

2 (d) "Board" means the State Board of Physicians, established under § 14–201 of  
3 this article.

4 15–206.

5 (a) (1) The Board shall set reasonable fees for:

6 [(1)] (I) The issuance and renewal of licenses; and

7 [(2)] (II) The other services rendered by the Board in connection with  
8 physician assistants, including the cost of providing a rehabilitation program for physician  
9 assistants under § 14–401.1(g) of this article.

10 (2) (I) IN ADDITION TO THE FEE SET BY THE BOARD UNDER THIS  
11 TITLE FOR THE RENEWAL OF A LICENSE, THE BOARD SHALL ASSESS A SEPARATE \$15  
12 FEE FOR A RENEWAL OF THE LICENSE.

13 (II) THE BOARD SHALL PAY THE FEE COLLECTED UNDER  
14 SUBPARAGRAPH (I) OF THIS PARAGRAPH TO THE PHYSICIAN ASSISTANT  
15 PRECEPTORSHIP TAX CREDIT FUND ESTABLISHED UNDER § 10–751 OF THE TAX –  
16 GENERAL ARTICLE.

17 (b) [The] EXCEPT AS PROVIDED IN SUBSECTION (A)(2)(II) OF THIS SECTION,  
18 THE Board shall pay all fees collected under this title to the Comptroller of the State.

19 **Article – Tax – General**

20 **10–751.**

21 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
22 INDICATED.

23 (2) "DEPARTMENT" MEANS THE MARYLAND DEPARTMENT OF  
24 HEALTH.

25 (3) "HEALTH CARE PRACTITIONER" MEANS AN INDIVIDUAL WHO:

26 (I) IS LICENSED TO PRACTICE MEDICINE UNDER TITLE 14 OF  
27 THE HEALTH OCCUPATIONS ARTICLE;

28 (II) IS A PHYSICIAN ASSISTANT, AS DEFINED IN § 15–101 OF THE  
29 HEALTH OCCUPATIONS ARTICLE; OR



1 (III) IS A REGISTERED NURSE PRACTITIONER, AS DEFINED IN §  
2 8-101 OF THE HEALTH OCCUPATIONS ARTICLE.

3 (4) "PRECEPTORSHIP PROGRAM" MEANS AN ORGANIZED SYSTEM OF  
4 CLINICAL EXPERIENCE THAT, FOR THE PURPOSE OF ATTAINING SPECIFIED  
5 LEARNING OBJECTIVES, PAIRS AN ENROLLED STUDENT OF A PHYSICIAN ASSISTANT  
6 PROGRAM IN THE STATE WITH A HEALTH CARE PRACTITIONER WHO MEETS THE  
7 QUALIFICATIONS OF A PRECEPTOR.

8 (B) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, A HEALTH CARE  
9 PRACTITIONER MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN THE  
10 AMOUNT STATED ON THE TAX CREDIT CERTIFICATE ISSUED UNDER SUBSECTION (C)  
11 OF THIS SECTION FOR THE TAXABLE YEAR IN WHICH THE HEALTH CARE  
12 PRACTITIONER SERVED WITHOUT COMPENSATION AS A PHYSICIAN ASSISTANT  
13 PRECEPTOR IN A PRECEPTORSHIP PROGRAM APPROVED BY THE DEPARTMENT AND  
14 WORKED:

15 (I) A MINIMUM OF THREE ROTATIONS, EACH CONSISTING OF AT  
16 LEAST 100 HOURS OF COMMUNITY-BASED CLINICAL TRAINING IN FAMILY  
17 MEDICINE, GENERAL INTERNAL MEDICINE, OR GENERAL PEDIATRICS; AND

18 (II) IN AN AREA OF THE STATE IDENTIFIED AS HAVING A  
19 HEALTH CARE WORKFORCE SHORTAGE BY THE DEPARTMENT, IN CONSULTATION  
20 WITH THE GOVERNOR'S WORKFORCE DEVELOPMENT BOARD.

21 (2) (I) THE TOTAL AMOUNT OF THE CREDIT ALLOWED UNDER THIS  
22 SECTION FOR ANY TAXABLE YEAR MAY NOT EXCEED THE STATE INCOME TAX  
23 IMPOSED FOR THAT TAXABLE YEAR.

24 (II) ANY UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE  
25 YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.

26 (C) (1) ON APPLICATION BY A HEALTH CARE PRACTITIONER, THE  
27 DEPARTMENT SHALL ISSUE A TAX CREDIT CERTIFICATE IN THE AMOUNT OF \$1,000  
28 FOR EACH PHYSICIAN ASSISTANT STUDENT ~~FOR WHOM~~ ROTATION OF THE MINIMUM  
29 NUMBER OF HOURS REQUIRED UNDER SUBSECTION (B)(1)(I) OF THIS SECTION FOR  
30 WHICH THE HEALTH CARE PRACTITIONER SERVED AS A PHYSICIAN ASSISTANT  
31 PRECEPTOR WITHOUT COMPENSATION.

32 (2) THE APPLICATION SHALL CONTAIN:

33 (I) THE NAME OF THE HEALTH CARE PRACTITIONER;

1                   **(II) INFORMATION IDENTIFYING THE PHYSICIAN ASSISTANT**  
2 **PRECEPTORSHIP IN WHICH THE HEALTH CARE PRACTITIONER PARTICIPATED;**

3                   **(III) THE NUMBER AND NAMES OF THE STUDENTS FOR WHOM**  
4 **THE INDIVIDUAL SERVED AS A PRECEPTOR WITHOUT COMPENSATION; AND**

5                   **(IV) ANY OTHER INFORMATION THAT THE DEPARTMENT**  
6 **REQUIRES.**

7                   **(3) FOR ANY TAXABLE YEAR, THE AMOUNT OF TAX CREDIT STATED IN**  
8 **THE TAX CREDIT CERTIFICATE MAY NOT EXCEED \$10,000.**

9                   **(4) THE DEPARTMENT SHALL:**

10                   **(I) APPROVE ALL APPLICATIONS THAT QUALIFY FOR A TAX**  
11 **CREDIT CERTIFICATE UNDER THIS SUBSECTION ON A FIRST-COME, FIRST-SERVED**  
12 **BASIS; AND**

13                   **(II) NOTIFY AN INDIVIDUAL WITHIN 45 DAYS AFTER RECEIPT OF**  
14 **THE INDIVIDUAL'S APPLICATION OF ITS APPROVAL OR DENIAL.**

15                   **(5) (I) FOR EACH TAXABLE YEAR, THE TOTAL AMOUNT OF TAX**  
16 **CREDIT CERTIFICATES THAT MAY BE ISSUED BY THE DEPARTMENT UNDER THIS**  
17 **SECTION MAY NOT EXCEED THE LESSER OF:**

18                               **1. THE TOTAL FUNDS IN THE PHYSICIAN ASSISTANT**  
19 **PRECEPTORSHIP TAX CREDIT FUND FOR THAT YEAR; OR**

20                               **2. \$100,000.**

21                   **(II) IF THE AGGREGATE AMOUNT OF TAX CREDIT CERTIFICATES**  
22 **ISSUED UNDER THIS SECTION DURING A TAXABLE YEAR TOTAL LESS THAN THE**  
23 **AMOUNT AUTHORIZED UNDER THIS PARAGRAPH, ANY EXCESS AMOUNT MAY BE**  
24 **ISSUED UNDER TAX CREDIT CERTIFICATES IN THE NEXT TAXABLE YEAR.**

25                   **(D) (1) IN THIS SUBSECTION, "FUND" MEANS THE PHYSICIAN ASSISTANT**  
26 **PRECEPTORSHIP TAX CREDIT FUND ESTABLISHED UNDER PARAGRAPH (2) OF THIS**  
27 **SUBSECTION.**

28                   **(2) THERE IS A PHYSICIAN ASSISTANT PRECEPTORSHIP TAX CREDIT**  
29 **FUND.**

30                   **(3) THE DEPARTMENT SHALL ADMINISTER THE FUND.**

1           **(4) THE PURPOSE OF THE FUND IS TO OFFSET THE COSTS OF THE TAX**  
2 **CREDIT AVAILABLE UNDER THIS SECTION.**

3           **(5) THE FUND IS A SPECIAL, NONLAPSING FUND THAT IS NOT**  
4 **SUBJECT TO § 7-302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.**

5           **(6) THE STATE TREASURER SHALL HOLD THE FUND SEPARATELY,**  
6 **AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.**

7           **(7) THE FUND CONSISTS OF:**

8                   **(I) REVENUE DISTRIBUTED TO THE FUND UNDER § 15-206 OF**  
9 **THE HEALTH OCCUPATIONS ARTICLE;**

10                   **(II) MONEY APPROPRIATED IN THE STATE BUDGET TO THE**  
11 **FUND; AND**

12                   **(III) ANY OTHER MONEY FROM ANY OTHER SOURCE ACCEPTED**  
13 **FOR THE BENEFIT OF THE FUND.**

14           **(8) THE MONEY IN THE FUND SHALL BE INVESTED AND REINVESTED**  
15 **BY THE STATE TREASURER, AND INTEREST AND EARNINGS SHALL BE CREDITED TO**  
16 **THE GENERAL FUND OF THE STATE.**

17           **(9) (I) EXCEPT AS OTHERWISE PROVIDED IN THIS PARAGRAPH,**  
18 **MONEY CREDITED OR APPROPRIATED TO THE FUND SHALL REMAIN IN THE FUND.**

19                   **(II) 1. WITHIN 15 DAYS AFTER THE END OF EACH CALENDAR**  
20 **QUARTER, THE DEPARTMENT SHALL NOTIFY THE COMPTROLLER AS TO EACH**  
21 **CREDIT CERTIFICATE ISSUED DURING THE QUARTER.**

22                           **2. ON NOTIFICATION THAT A CREDIT CERTIFICATE HAS**  
23 **BEEN ISSUED BY THE DEPARTMENT, THE COMPTROLLER SHALL TRANSFER AN**  
24 **AMOUNT EQUAL TO THE CREDIT AMOUNT STATED IN THE TAX CREDIT CERTIFICATE**  
25 **FROM THE FUND TO THE GENERAL FUND OF THE STATE.**

26           **(E) ON OR BEFORE JANUARY 31 EACH TAXABLE YEAR, THE DEPARTMENT**  
27 **SHALL:**

28                   **(1) REPORT TO THE COMPTROLLER ON THE TAX CREDIT**  
29 **CERTIFICATES ISSUED UNDER THIS SECTION DURING THE PRIOR TAXABLE YEAR;**  
30 **AND**



1        SECTION 5. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be  
2 applicable to all taxable years beginning after December 31, 2020.

3        SECTION ~~5~~ 6. AND BE IT FURTHER ENACTED, That Section ~~1~~ 2 of this Act shall  
4 take effect July 1, 2021, and shall be applicable to all taxable years beginning after  
5 December 31, 2021. It shall remain effective for a period of 5 years and, at the end of June  
6 30, 2026, Section 2 of this Act, with no further action required by the General Assembly,  
7 shall be abrogated and of no further force and effect.

8        SECTION ~~4~~ 7. AND BE IT FURTHER ENACTED, That, except as provided in  
9 Section 6 of this Act, this Act shall take effect June 1, 2021.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.