MODEL STATE EITC EXPANSION – FINAL

SECTION 1. SHORT TITLE. This act may be cited as the “[STATE] Working Families Act”

SECTION 2. FINDINGS AND DECLARATIONS. The Legislature hereby finds and declares that:

(1) to share the responsibility for paying [STATE] income taxes more fairly, high income taxpayers should begin paying additional taxes on income that exceeds [$500,000];

(2) a higher tax rate on a higher level of income will allow the state to reduce taxes for middle class and lower income taxpayers through a new [STATE] working families tax credit based on the federal earned income tax credit;

(3) the federal earned income tax credit is a refundable tax credit for low- and middle-income working individuals and families whose earnings are below an income threshold;

(4) the amount of the credit increases with income until the credit reaches a maximum level and then phases out, and this structure creates an incentive for people to work and earn more income;

(5) since its establishment in 1975, the credit has increased family income, reduced child poverty, and promoted employment by supplementing the earnings of low-wage workers, including military families;

(6) the credit has a positive impact on the education and health of children living in poverty; and

(7) the credit has a positive economic impact on local economies and businesses because it puts more money in the hands of low- and middle-income working people who spend the money on immediate needs, such as groceries, school supplies, car repairs, rent, and health care.

SECTION 3. DEFINITIONS. For purposes of this [CHAPTER]:

(1) "Adjusted gross income" has the meaning given in section 62 of the U.S. Internal Revenue Code as amended [26 U.S.C. § 62].

(2) “Basic credit” means an amount equal at the time of enactment to [one thousand] dollars.

For each taxable year commencing on and after [January 1, 2020], the basic credit shall be adjusted

(3) "Earned income" has the meaning given in section 32(c) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 32(c)].

(4) “Electronic fund transfer” has the meaning given in section 1693a(7) of the U.S. Commerce and Trade Code as amended [15 U.S.C. § 1693a(7)].

(5) “Eligible caregiver” means an individual who is not a part-year resident and claims as a dependent on of the following:

(A) a qualifying child who has not attained the age of [6] before the end of the tax year;

(B) a qualifying relative who has attained the age of [70] before the end of the tax year, or who is permanently and totally disabled as defined in section 22(e)(3) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 22(e)(3)], provided that the name, year of birth, and Social Security number of the qualifying relative is reported on the claimant’s tax return for the taxable year in which the credit is claimed.

(6) “Eligible claimant” means an eligible individual, eligible caregiver, or eligible student.

(7) "Eligible individual" has the meaning given in section 32(c)(1) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 32(c)(1)], except that “age 19” is substituted for “age 25” in section 32(c)(1)(A)(ii)(II).

(8) “Eligible student” means an individual who is not a part-year resident and:

(A) is enrolled at a [tax exempt] institution of higher education as defined in [STATE STATUES] located within this state;

(B) is enrolled for at least one-half the normal full-time work load for the course of study that the student is pursuing, as indicated on the student’s Internal Revenue Service form 1098-T;
(C) is enrolled in a course of study necessary for enrollment in a program leading to a degree or certificate;

(D) has been awarded a Federal Pell Grant, as defined in section 1070(a) of the U.S. Education Code as amended, during the taxable year or is eligible to file a simplified application form for common financial reporting as defined in section 1087(ss) of the U.S. Education Code as amended [20 U.S.C. § 1087(ss)]; and

(E) is not claimed as a dependent as defined in section 152(a) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 152(a)] for the taxable year.

(9) “Federal credit percentage” means the credit percentage determined in section 32(b)(1) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 32(b)(1)].

(10) “Federal match” equals [thirty] percent.


(12) “Initial rate” means the federal credit percentage for eligible claimants with one qualifying child in section 32(b) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 32(b)] multiplied by the federal match.

(13) “Maximum earned income” means an amount equal at the time of enactment to [seventy thousand dollars]. For each taxable year commencing on and after [January 1, 2020], the maximum earned income shall be adjusted annually for inflation at a rate equal to the cost-of-living adjustment determined under section 1(f)(3) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 1(f)(3)].

(14) “Phaseout rate” equals [five] percent.

(15) "Qualifying child" has the meaning given in section 32(c) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 32(c)].
(16) "Qualifying relative" has the meaning given in section 152(d) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 152(d)].

(17) “State phaseout amount” means an amount equal to the maximum earned income minus the quotient of the basic credit divided by the phaseout rate.

(18) “Taxable income” has the meaning given in section 63 of the U.S. Internal Revenue Code as amended [26 U.S.C. § 63].

(19) “Taxpayer identification number” has the meaning given in section 32(m) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 32(m)].

DRAFTING NOTE: The components of the following tax credit can be adjusted by making changes to some of the above definitions. But it is highly recommended that before any changes are made to calculation inputs, such as the “federal match” or the “basic credit”, a tax credit chart is created to graph the impact of these changes on the phase-in, phase-out, and basic credit top up for the different types of taxpayers/eligible claimants.

SECTION 4. CREDIT NAME. The credit allowed by this [CHAPTER] shall be known as the "[STATE] Working Families Tax Credit."

SECTION 5. [STATE] WORKING FAMILIES TAX CREDIT ALLOWED.

(a) An individual who is a resident of [STATE] may, based upon this section, receive a credit against the tax imposed under [STATUTE CHAPTER]. To receive a credit, an individual must be an eligible individual, except that an individual may also receive a credit if the individual:

(1) is an eligible caregiver, or an eligible student, with or without any earned income, who meets the criteria of section 32 of the U.S. Internal Revenue Code [26 U.S.C. § 32] except for criteria regarding minimum amount of earned income; or

(2) has an earned income or a federal adjusted gross income that is greater than the maximum earned income amount allowed for the credit under section 32 of the U.S. Internal Revenue Code [26 U.S.C. § 32] but does not exceed the maximum earned income as defined in this section.

(b) For an individual who has no qualifying child:
(1) for an earned income less than the basic credit divided by the initial rate, the credit equals earned income times the initial rate, except that if the individual is an eligible caregiver or an eligible student and if earned income multiplied by the initial rate is less than the basic credit, then the credit equals the basic credit;

(2) for an earned income less than the maximum earned income and greater than the basic credit divided by the initial rate, the credit equals the basic credit; except that the credit is reduced by the earned income, or if greater, federal adjusted gross income, in excess of the state phaseout amount multiplied by the phaseout rate.

DRAFTING NOTE: In section 5(b)(2), if a childless recipient is above the phase-in portion of the income scale, their credit is the basic credit, until their income is on the phase-out portion of the income scale, when their credit is reduced by the phaseout rate (amount in excess of $50,000 is multiplied by phaseout rate) and is phased out entirely at $70,000. This phaseout applies the same to all recipients including students/caregivers. The point at which the phaseout begins is not a number you choose, but is calculated as maximum income – (basic credit / phaseout rate).

(c) for an individual who has one or more qualifying children:

(1) for an earned income less than the federal phaseout amount, the credit equals the federal match multiplied by the credit allowed under section 32 of the U.S. Internal Revenue Code [26 U.S.C. § 32], except that if the individual is an eligible caregiver or an eligible student and if the credit amount computed in this way is less than the basic credit, then the credit equals the basic credit.

DRAFTING NOTE: In section 5(c)(1), if a recipient with children is on the phase-in portion of the income scale, their credit is [30%--the federal match] of the federal EITC amount, but students/caregivers with children are topped up to the full basic credit. This special credit for students/caregivers is only in effect on the phase-in.
(2) for an earned income less than the maximum earned income and greater than the federal phaseout amount, the amount of the credit is the greater of the federal match multiplied by the corresponding credit under section 32 of the U.S. Internal Revenue Code [26 U.S.C. § 32] or the basic credit; except that the credit is reduced by the product of the earned income, or if greater, federal adjusted gross income, in excess of the state phaseout amount multiplied by the phaseout rate.

**DRAFTING NOTE:** In section 5(c)(2), if a recipient with children is above the phase-in portion of the income scale, their credit is the greater of [30%] of the federal EITC amount or the basic credit, until their income is on the phase-out portion of the income scale, when their credit is reduced by the phaseout rate (amount in excess of [$50,000] is multiplied by phaseout rate) and is phased out entirely at [$70,000]. This phaseout applies the same to all recipients including students/caregivers.

**SECTION 6. [NON-RESIDENT AND] PART-YEAR RESIDENT TAXPAYER CREDIT ALLOWED.**

For a [non-resident or] part-year resident, the amount of the credit under this [CHAPTER] shall be in proportion to the amount of income attributable to this State as defined in [STATE STATUTE ON APPORTIONMENT OF INCOME TAX].

**SECTION 7. CREDIT REFUNDABLE.**

The amount of the credit allowed under this [CHAPTER] that exceeds the [resident] individual's income taxes due shall be refunded to the individual.

**SECTION 8. QUALIFYING RELATIVE OR CHILD INELIGIBLE.**

If an individual is claimed as a qualifying relative or qualifying child of a taxpayer pursuant to this [CHAPTER] for any taxable year in which the credit is claimed, such individual shall not be treated as an eligible claimant for that taxable year.

**SECTION 9. IDENTIFICATION REQUIREMENTS.**

(a) A qualifying relative shall not be claimed by a taxpayer pursuant to section 5 of this act unless the eligible claimant includes the name, age, and taxpayer identification number of the qualifying relative on the claimant’s tax return for the taxable year in which the credit is claimed.
(b) The [STATE COMMISSIONER OF REVENUE] may prescribe other methods for providing the information described in this section.

SECTION 10. REFUND PAYMENT.

(a) Notwithstanding [STATUTE SECTION ON TAX REFUNDS], when an eligible claimant is owed a state tax refund in excess of [$240], the [STATE DEPARTMENT OF REVENUE] shall disburse a tax refund payment in twelve equal monthly payments plus any interest accrued pursuant to paragraph (b) to an eligible claimant who receives the [STATE] Working Families Tax Credit under section 5 of this act, unless the eligible claimant notifies the [STATE DEPARTMENT OF REVENUE], using a separate income tax form for lump sum earned income tax credit payments, that the eligible claimant elects to receive one lump sum payment.

(b) Interest shall be allowed and paid upon any outstanding balance of tax overpayment pursuant to this section at the rate imposed under [STATUTE SECTION ON INTEREST ON UNDERPAYMENT, NONPAYMENT, EXTENSION OF TIME FOR PAYMENT, OR OVERPAYMENT OF TAXES]. Such interest shall accrue on the outstanding balance of tax overpayment from the date of the first disbursement of tax refund payments to an eligible claimant. Interest accrued pursuant to this paragraph shall be disbursed in each of the remaining [eleven] monthly tax refund payments.

(c) If an eligible claimant does not provide the [STATE DEPARTMENT OF REVENUE] with the banking information on the [STATE] individual income tax form, pursuant to [STATUTE or ADMINISTRATIVE CODE SECTION ON TAX FORMS], in order to disburse a tax refund payment through a direct deposit, the [STATE DEPARTMENT OF REVENUE] shall disburse a tax refund payment in accordance with [STATUTE SECTION] through a debit card as defined in section 1681a(r)(3) of the U.S. Commerce and Trade Code as amended [15 U.S.C. § 1681a(r)(3)].

**DRAFTING NOTE:** An alternative to debit cards are electronic benefits transfer (EBT) cards, but any EBT service created or used should address consumer protection issues such as security, charges and fees, and lost or stolen cards.
(d) The [STATE DEPARTMENT OF REVENUE] shall distribute a written notice to an eligible claimant receiving a refund payment pursuant to this section before any tax refund disbursement occurs. The written notice shall include information on the total amount of tax refund and, if applicable, the amount of each monthly refund payment and schedule of disbursement of these payments. If the claimant is issued an electronic benefits transfer card or debit card pursuant to this section, the written notice must include:

(1) directions on how to access the eligible claimant’s electronic benefits transfer card or debit card account information, including account balances;

(2) the process for reporting a lost or stolen electronic benefits transfer card or debit card; and

(3) information on the availability of assistance in dealing with electronic benefits transfer service or debit card service technical issues, consumer complaints, or other applicable questions.

SECTION 11. CREDIT TABLES.

The [STATE COMMISSIONER OF REVENUE] shall construct tables showing the amount of the credit at various income levels and make them available to taxpayers. The tables shall follow the schedule contained in section 5 of this act, except that where possible, the tables shall follow the same income brackets prescribed by the Secretary of the Treasury pursuant to section 32(f) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 32(f)].

SECTION 12. NOTICE OF [STATE] WORKING FAMILIES TAX CREDIT.

(a) The [STATE DEPARTMENT OF REVENUE] shall provide notice regarding the availability of the “[STATE] Working Families Tax Credit” authorized in this [CHAPTER].

(b) The notice shall include information on:

(1) qualifying income levels;

(2) amount of credit available;

(3) process for applying for the credit;
(4) Volunteer Income Tax Assistance program established by the Internal Revenue Service;
(5) Tax Counseling for the Elderly program established by the Internal Revenue Service; and
(6) how to learn more about free tax preparation services, including those provided by for-profit, nonprofit, or governmental entities.

(d) The [STATE DEPARTMENT OF REVENUE] shall post the notice described in this section on the [DEPARTMENT’S] website in a prominent location.

(c) The [STATE DEPARTMENT OF HUMAN SERVICES] shall distribute the notice annually, every [January], to:

(1) recipients of Temporary Assistance for Needy Families pursuant to [STATUTE SECTION], food stamps pursuant to [STATUTE SECTION], or medical assistance pursuant to [STATUTE SECTION];
(2) [COUNTY DEPARTMENTS OF HUMAN SERVICES]; and
(3) public and nonprofit organizations that serve low-income populations.

(e) The [STATE DEPARTMENT OF LABOR] shall distribute the notice to recipients of unemployment insurance benefits pursuant to [STATUTE SECTION].

SECTION 13. [STATE] WORKING FAMILIES TAX CREDIT INFORMATION ON ELIGIBILITY SCREENING.

The [STATE DEPARTMENT OF HUMAN SERVICES] shall include information about the “[STATE] Working Families Tax Credit” authorized in this [CHAPTER] in any online program eligibility screening system managed by the [STATE DEPARTMENT OF HUMAN SERVICES] for the purpose of allowing an [applicant] to apply for public assistance as defined in [STATUTE SECTION].

SECTION 14. EMPLOYER NOTICE OF [STATE] WORKING FAMILIES TAX CREDIT.

(a) The [STATE COMMISSIONER OF LABOR] shall adopt rules, in collaboration with business representatives and with groups that advocate for low income people, to require employers to provide written notice to each employee about the [STATE] Working Families Tax Credit. The notice must:
(1) be in English and in the language the employer typically uses to communicate with the employee;

(2) be sent annually with the employee’s federal form W-2; and

(3) provide the website addresses for the [STATE DEPARTMENT OF REVENUE] where the employee can find information about the [STATE] Working Families Tax Credit.

(b) The [STATE DEPARTMENT OF LABOR] shall include, in any poster regarding the state minimum wage, notice to employees about the [STATE] Working Families Tax Credit.

SECTION 15. TAX PREPARER DISCLOSURES.

(a) As used in this section:

(1) "Tax preparation services" means the preparation of or assistance in the preparation of another person's federal or state personal income tax return, for a fee or other consideration.

(2) "Tax preparer" means a person providing tax preparation services. The term “tax preparer” shall not include:

(A) an accountant holding an active license issued by the [STATE BOARD OF ACCOUNTANCY], or a valid and active permit, license or equivalent professional credential issued by another state or jurisdiction of the United States;

(B) an attorney and any person engaged in providing tax preparation services under the supervision of such attorney;

(C) an individual enrolled to practice before the Internal Revenue Service under Circular 230;

(D) an individual employed by a local, state or federal governmental agency while engaged in the performance of such person's official duties;
(E) an individual serving as an employee of or assistant to a tax preparer or a person exempted under this section, in the performance of official duties for such tax preparer or exempt person;

(F) an individual employed, full-time or part-time, to act as a tax preparer solely for the business purposes of such individual's employer;

(G) a person acting as a fiduciary on behalf of an estate;

(H) an Internal Revenue Services qualified tax preparer, including, but not limited to, a tax preparer sponsored by the Tax Counseling for the Elderly program or the Volunteer Income Tax Assistance program; or

(I) a person who merely furnishes typing, reproducing, or other mechanical assistance.

(b) Prior to providing tax preparation services, a tax preparer shall provide to any individual requesting such services a written disclosure that includes:

(1) tax preparer's name, principal business address, primary business telephone number, and preparer tax identification number from the IRS;

(2) estimate of the total charge for completion of all requested tax preparation services; and

(3) notice of "[STATE] Working Families Tax Credit" pursuant to section 12 of this act.

(c) The [STATE DEPARTMENT OF REVENUE] may by regulation require such additional disclosures as it believes are necessary or proper to effectuate the purposes of this section.

(d) An individual requesting tax preparation services must sign a statement verifying that they have received, read, and understood the written disclosure pursuant to paragraph (b) before the tax preparer renders any tax preparation services to the individual. No tax preparation services shall be rendered to any individual until the individual has signed this statement.

(e) The [STATE COMMISSIONER OF REVENUE] may impose an administrative penalty of not more than [$1,000] per violation of this section, provided that a penalty may not be imposed for any conduct for
DRAFTING NOTE: The following three policy options provide different methods of calculating the high-income bracket for which the income tax from section 16 is applied. In option 1, the income bracket is based on the percentiles of state taxable income from the last calendar year in which this data is available and is then recalculated every year using this same method. Option 2 calculates the income bracket at first using the same method as option 1 but then applies a cost of living adjustment to raise the income bracket for subsequent years. Option 3 simply defines the state taxable income amount at which the tax is applied and adjusts for inflation. Please note, option 1 is likely to raise more tax revenue over time than option 2, but option 2 is likely to be simpler to administer for a state taxing authority. Option 3 is perhaps the simplest to administer and is just a new income tax bracket.

SECTION 16. INCOME TAX IMPOSED ON [TOP 2%] INCOME EARNERS.

(a) For each taxable year beginning on or after [January 1, 2019], in addition to any other taxes imposed by [CHAPTER ON PERSONAL INCOME TAX], an additional tax shall be imposed at the rate of [11.8 %] on the [state taxable income] of a taxpayer within the [top 2%] income bracket as defined in section 17 of this act.

(b) This section shall not apply to a taxpayer, regardless of tax filing status, with a [state taxable income] of less than [$500,000].

SECTION 17. CALCULATING [TOP 2%] INCOME BRACKET. (POLICY OPTION 1)

(a) For purposes of this [CHAPTER]:

(1) “[Top 2%] income bracket” means the amount of [state taxable income] for a taxpayer, regardless of tax filing status, to be within the [98th] percentile of [state taxable income] for taxpayers in the state as calculated by the [STATE DEPARTMENT OF REVENUE] pursuant to this section.
(2) “Base tax year” means the 12-calendar month taxable year beginning on January 1st of the year that is one (1) calendar year before the beginning of the current tax year.

(b) By [DATE] of the year after the close of the base tax year, the [STATE DEPARTMENT OF REVENUE] shall calculate the [98th] percentile of [state taxable income] based on original returns for the base tax year and construct tables showing:

1. total number of state tax filers during the base tax year;
2. aggregate dollar amount of total [state taxable income] for all state filers during the base tax year; and
3. dollar range of the [state taxable income] for all state tax filers during the base tax year categorized in [fifty (50)] income brackets with [2 percentile] increments.

SECTION 17. CALCULATING [TOP 2%] INCOME BRACKET. (POLICY OPTION 2)

(a) For purposes of this [CHAPTER], “[top 2%] income bracket” means the amount of [state taxable income] for a taxpayer, regardless of tax filing status, to be within the [98th] percentile of [state taxable income] for taxpayers in the state based on the [2018] tax year and adjusted for inflation annually thereafter, as calculated by the [STATE DEPARTMENT OF REVENUE] pursuant to this section.

(b) Beginning in [2019], by [DATE] of every tax year the [STATE DEPARTMENT OF REVENUE] shall calculate the [98th] percentile of [state taxable income] based on original returns for the [2018] tax year and adjusted for inflation annually thereafter.

(c) In the case of any taxable year beginning after [2019], the dollar amount of the minimum [state taxable income] for a taxpayer to be within the [98th] percentile of [state taxable income] shall be increased by an amount equal to such dollar amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 1(f)(3)] for the calendar year in which the taxable year begins.
(d) If any dollar amount in paragraph (b), after being increased under paragraph (c), is not a multiple of $10, such dollar amount shall be rounded to the nearest multiple of $10.

SECTION 17. CALCULATING [TOP 2%] INCOME BRACKET. (POLICY OPTION 3)

(a) For purposes of this [CHAPTER], “[top 2%] income bracket” means a [state taxable income] for a taxpayer, regardless of tax filing status, of [$500,000] or greater.

(b) In the case of any taxable year beginning after [2019], the dollar amount of the [state taxable income] subject to the tax rate specified in section 16 of this act shall be increased by an amount equal to such dollar amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) of the U.S. Internal Revenue Code as amended [26 U.S.C. § 1(f)(3)] for the calendar year in which the taxable year begins.

(c) If the dollar amount in paragraph (a), after being adjusted for inflation, is not a multiple of $10, such dollar amount shall be rounded to the nearest multiple of $10.

SECTION 18. [STATE] WORKING FAMILIES RESERVE FUND.

(a) There is hereby created in the [STATE TREASURY] a special non-reverting fund to be known as the “[STATE] Working Families Reserve Fund”, hereinafter referred to as “the Fund”.

(b) The Fund shall be established on the books of the [CONTROLLER]. [100 percent] of the annual amount received by the [STATE DEPARTMENT OF REVENUE] pursuant to the tax in section 16 of this act in excess of the tax refund payments pursuant to section 7 of this act shall be paid into the [STATE TREASURY] and credited to the Fund.

(c) Interest earned on moneys in the Fund shall remain in the Fund and be credited to it. Any moneys remaining in the Fund, including interest thereon, at the end of each fiscal year shall not revert to the general fund but shall remain in the Fund.

(d) Expenditures and disbursements from the Fund shall be made by the [STATE TREASURER] on warrants issued by the [CONTROLLER] in consultation with the [STATE COMMISSIONER OF REVENUE].
(e) Except as provided in this section, moneys in the Fund shall be used for the sole purposes of paying tax refunds pursuant to section 7 of this act that are in excess of the projected revenue from section 16 of this act.

(f) Moneys in the Fund may not be used to pay for any other program and may not be loaned to the state General Fund or any other fund of the state.

(g) Moneys in the Fund may also be used to pay for administrative costs, outreach efforts, and annual audits, but for any [calendar] year, such costs shall not exceed [2%] of the total annual revenues collected pursuant to section 16 of this act.

SECTION 19. COORDINATION WITH MEANS-TESTED STATE PROGRAMS.

Any earned income tax credit or tax refund pursuant to this [CHAPTER] shall not be taken into account as income or receipts or resources for purposes of determining the eligibility of an individual (or the spouse of an individual) for benefits or assistance or the amount or extent of benefits or assistance under any State program and, to the extent permitted by federal law, under any State program financed in whole or in part with federal funds.

SECTION 20. ADMINISTRATIVE RULEMAKING.

The [STATE COMMISSIONER OF REVENUE] shall adopt rules and regulations governing the procedures and forms necessary to implement this [CHAPTER]. No rule or portion of a rule promulgated under the authority of this [CHAPTER] shall become effective unless it has been promulgated pursuant to the provisions of [STATUTE SECTION ON ADMINISTRATIVE RULEMAKING].

SECTION 21. EFFECTIVE DATE.

(a) Notwithstanding paragraph (c), the provisions of this act shall become effective [January 1] of the year following passage of the act, and its provisions shall be applied prospectively.
(b) Notwithstanding any other provision of law to the contrary, the [STATE DEPARTMENT OF REVENUE] shall begin implementing the provisions of this act immediately upon its effective date and shall have the authority to immediately make any necessary expenditures and to hire staff for that purpose.

[SECTION 22. SEVERABILITY.

If any provision of this act is held to be unconstitutional or invalid for any reason, such unconstitutionality or invalidity shall not affect the validity of any other provision.]