

SENATE BILL No. 287

By Committee on Assessment and Taxation

3-13

1 AN ACT concerning income tax; relating to credits; making certain
2 refundable credits nonrefundable for tax year 2015 and thereafter;
3 amending K.S.A. 2014 Supp. 40-2246, 74-50,154, 74-50,208, 79-
4 32,176a, 79-32,190, 79-32,197 and 79-32,210 and repealing the
5 existing sections.
6

7 *Be it enacted by the Legislature of the State of Kansas:*

8 Section 1. K.S.A. 2014 Supp. 40-2246 is hereby amended to read as
9 follows: 40-2246. (a) A credit against the taxes otherwise due under the
10 Kansas income tax act shall be allowed to an employer for amounts paid
11 during the taxable year for purposes of this act on behalf of an eligible
12 employee as defined in K.S.A. 40-2239, and amendments thereto, to
13 provide health insurance or care and amounts contributed to health savings
14 accounts of eligible covered employees, except that for taxable years
15 commencing after December 31, 2013, no credit shall be allowed pursuant
16 to this section for that portion of any amounts paid by an employer for
17 healthcare expenditures, a health benefit plan, as defined in K.S.A. 2014
18 Supp. 65-6731, and amendments thereto, or amounts contributed to health
19 savings accounts for the purchase of an optional rider for coverage of
20 abortion in accordance with K.S.A. 40-2,190, and amendments thereto.

21 (b) (1) For employers that have established a small employer health
22 benefit plan after December 31, 1999, but prior to January 1, 2005, the
23 amount of the credit allowed by subsection (a) shall be \$35 per month per
24 eligible covered employee or 50% of the total amount paid by the
25 employer during the taxable year, whichever is less, for the first two years
26 of participation. In the third year, the credit shall be equal to 75% of the
27 lesser of \$35 per month per employee or 50% of the total amount paid by
28 the employer during the taxable year. In the fourth year, the credit shall be
29 equal to 50% of the lesser of \$35 per month per employee or 50% of the
30 total amount paid by the employer during the taxable year. In the fifth year,
31 the credit shall be equal to 25% of the lesser of \$35 per month per
32 employee or 50% of the total amount paid by the employer during the
33 taxable year. For the sixth and subsequent years, no credit shall be
34 allowed.

35 (2) For employers that have established a small employer health
36 benefit plan or made contributions to a health savings account of an

1 eligible covered employee after December 31, 2004, the amount of credit
2 allowed by subsection (a) shall be \$70 per month per eligible covered
3 employee for the first 12 months of participation, \$50 per month per
4 eligible covered employee for the next 12 months of participation and \$35
5 per eligible covered employee for the next 12 months of participation.
6 After 36 months of participation, no credit shall be allowed.

7 (c) If the credit allowed by this section is claimed, the amount of any
8 deduction allowable under the Kansas income tax act for expenses
9 described in this section shall be reduced by the dollar amount of the
10 credit. The election to claim the credit shall be made at the time of filing
11 the tax return in accordance with law. ~~If Commencing in tax year 2015,~~
12 ~~and all tax years thereafter, the amount of the credit allowed by this~~
13 ~~section exceeds the taxes shall not exceed the taxpayer's income tax~~
14 ~~liability imposed under the Kansas income tax act for the taxable year, that~~
15 ~~portion of the credit which exceeds those taxes shall be refunded to the~~
16 ~~taxpayer reduced by the sum of any other credits allowable against the tax~~
17 ~~liability of the taxpayer pursuant to law.~~

18 (d) Any amount of expenses paid by an employer under this act shall
19 not be included as income to the employee for purposes of the Kansas
20 income tax act. If such expenses have been included in federal taxable
21 income of the employee, the amount included shall be subtracted in
22 arriving at state taxable income under the Kansas income tax act.

23 (e) The secretary of revenue shall promulgate rules and regulations to
24 carry out the provisions of this section.

25 (f) This section shall apply to all taxable years commencing after
26 December 31, 1999.

27 (g) For tax year 2013 and all tax years thereafter, the income tax
28 credit provided by this section shall only be available to taxpayers subject
29 to the income tax on corporations imposed pursuant to ~~subsection (c) of~~
30 ~~K.S.A. 79-32,110(c)~~, and amendments thereto, and shall be applied only
31 against such taxpayer's corporate income tax liability.

32 Sec. 2. K.S.A. 2014 Supp. 74-50,154 is hereby amended to read as
33 follows: 74-50,154. (a) As used in this act: (1) "Business support services"
34 means business counseling, technical assistance and business planning
35 services provided to existing or prospective small businesses or
36 entrepreneurs;

37 (2) "contributions" means and includes the donation of cash or
38 property other than used clothing in an amount or value of \$250 or more.
39 Contributions shall be valued as follows:

40 (A) Stocks and bonds contributed shall be valued at the stock market
41 price on the date of transfer;

42 (B) personal property items contributed shall be valued at the lesser
43 of the item's fair market value or cost to the donor and may be inclusive of

1 costs incurred in making the contribution. Such value shall not include
2 sales tax;

3 (C) contributions of real estate are allowable for credit only when title
4 of such real estate is in fee simple absolute and is clear of any
5 encumbrances; and

6 (D) the amount of credit allowable shall be based upon the lesser of
7 two current independent appraisals conducted by state licensed appraisers;

8 (3) "department" means the department of commerce;

9 (4) "entrepreneur" means an individual creating a new business,
10 service or product;

11 (5) "region" means multi-county areas as defined by the secretary of
12 commerce;

13 (6) "regional business development fund" means an authorized and
14 audited fund that is created by taxpayer contributions, interest income and
15 investment income and is managed by the regional foundation board of
16 directors for the purposes of economic and leadership development in the
17 region;

18 (7) "regional foundation" means any organization in Kansas that
19 demonstrates capacity to provide economic development services to
20 regions as defined by this act, and: (A) Has obtained a ruling from the
21 internal revenue service of the United States department of treasury that
22 such organization is exempt from income taxation under the provisions of
23 section 501(c)(3) or 501(c)(6) of the federal internal revenue code;

24 (B) has been designated as a certified development company by the
25 United States small business administration;

26 (C) has been designated as an economic development district by the
27 United States department of commerce's economic development
28 administration;

29 (D) has been organized as a regional planning commission under
30 K.S.A. 12-744 et seq., and amendments thereto, or its predecessor, K.S.A.
31 12-716 et seq., and amendments thereto; or

32 (E) is incorporated in the state of Kansas as a nonstock, nonprofit
33 corporation;

34 (8) "regional leadership development" means training and education
35 that enable a region to develop community leadership that strengthens the
36 economic and social environment in that region;

37 (9) "rural community" means any city having a population of fewer
38 than 50,000 or except as otherwise provided, any unincorporated area.
39 Unincorporated areas within any county having a population of more than
40 100,000 are not eligible;

41 (10) "secretary" means the secretary of the department of commerce;

42 (11) "small business" means an independently owned and operated
43 business having fewer than 100 full-time equivalent employees;

1 (12) "taxpayer" means: (A) Any business entity authorized to do
2 business in the state of Kansas which is subject to the state income tax
3 imposed by the provisions of the Kansas income tax act;

4 (B) any individual subject to the state income tax imposed by the
5 provisions of the Kansas income tax act;

6 (C) any national banking association, state bank, trust company or
7 savings and loan association paying an annual tax on its net income
8 pursuant to article 11 of chapter 79 of the Kansas Statutes Annotated, *and*
9 *amendments thereto*; or

10 (D) any insurance company paying the premium tax and privilege
11 fees imposed pursuant to K.S.A. 40-252, and amendments thereto; and

12 (13) "technology improvements" means a project that results in the
13 ability of the region to enhance service in areas, including broadband
14 access, web site creation, wireless internet services, computer
15 programming, computer servers, computer networks, computer databases,
16 electronic training modules, electronic media and any other technological
17 areas deemed eligible by the secretary.

18 (b) For taxable years commencing after December 31, 2004, any
19 taxpayer contributing to a regional foundation designated by the secretary
20 of commerce, shall be allowed a credit, as provided in this act, against the
21 tax imposed by the Kansas income tax act, the tax on net income of
22 national banking associations, state banks, trust companies or savings and
23 loan associations imposed under article 11 of chapter 79 of the Kansas
24 Statutes Annotated, *and amendments thereto*, or the premium tax or
25 privilege fees imposed pursuant to K.S.A. 40-252, and amendments
26 thereto, if the proposal of the regional foundation is approved pursuant to
27 this act.

28 (c) (1) On December 31, 2007, June 30, 2008, and each June 30
29 thereafter, each regional foundation shall transfer 5% of funds raised in the
30 previous fiscal year from the marketing of the rural business tax credits to
31 be credited to the enterprise facilitation fund created in K.S.A. 2014 Supp.
32 74-50,155, and amendments thereto.

33 (2) The secretary of commerce may adopt rules and regulations for
34 the disbursement of regional foundation funds to the enterprise facilitation
35 fund.

36 (d) (1) The secretary of commerce is hereby authorized to adopt rules
37 and regulations for establishing criteria for evaluating proposals to
38 designate regional foundations as defined by this act with the assistance of
39 the secretary of revenue.

40 (2) The proposal shall set forth the program to be conducted, why the
41 program is needed, the estimated amount to be invested in the program,
42 composition of the board that shall be making investment decisions,
43 policies stating the organization shall offer services to all counties in that

1 region and the plans for implementing the program.

2 (3) The secretary of commerce shall select regional foundations
3 pursuant to rules and regulations adopted pursuant to subsection (d)(1) to
4 use the sale of credits to establish regional business development funds.

5 (4) The total amount of credits allowed under this act shall not exceed
6 \$2,500,000 for fiscal year 2005; \$2,500,000 for fiscal year 2006;
7 \$2,000,000 per year for fiscal years 2007 through, and including, 2010,
8 and fiscal year 2012, and \$1,800,000 for fiscal year 2011. Each region as
9 defined by this act shall receive an equal share of this allocation.

10 (5) Any credits not sold by such regional foundations shall be
11 reclaimed by the secretary from such region and redistributed to other
12 regions that sold all credits previously issued.

13 (6) The secretary shall annually review and approve or disapprove the
14 proposal of each designated regional foundation for continued eligibility
15 for tax credits. The department of commerce retains that right to reclaim
16 credits in such cases the regional foundation closes or there is
17 demonstrated violation of the organization's policies. Changes to the
18 investment policies of each regional foundation are subject to approval of
19 the secretary.

20 (e) Each regional foundation shall administer a regional business
21 development fund. The sums generated by contributions to each regional
22 business development fund are intended to be distributed to qualified
23 entrepreneurs for the purposes of economic and leadership development in
24 the region. Such sums shall be allocated by each regional foundation as
25 follows:

26 (1) Not less than 60% of such funds may be allocated for job creation
27 or retention;

28 (2) not more than 10% of such funds shall be allocated for
29 administrative costs in overseeing particular projects; and

30 (3) the remaining funds may be allocated towards other eligible
31 activities as provided in subsection (f) in a manner that fits the region's
32 priorities and needs.

33 (f) Funds in the regional business development funds may be utilized
34 by the regional foundation for one or more of the following eligible
35 activities:

36 (1) Business start-ups;

37 (2) business expansion;

38 (3) business retention;

39 (4) business support services;

40 (5) regional leadership development;

41 (6) technology improvements; and

42 (7) administrative services.

43 (g) All interest generated on idle funds administered by the regional

1 foundation shall be used by the foundation's board in accordance with
2 subsections (e) and (f).

3 (h) Any regional foundation may increase or decrease the allocation
4 percentages set forth in subsection (e) only upon approval of such
5 adjustments by the secretary.

6 (i) (1) The amount of credit allowed pursuant to this act, shall not
7 exceed 75% of the total amount contributed during the taxable year by the
8 taxpayer to a regional foundation approved pursuant to this act.

9 (2) ~~Commencing in tax year 2015, and all tax years thereafter,~~ the
10 amount of the credit allowed by this act, ~~exceeds the taxpayer's income tax~~
11 ~~liability shall not exceed the taxpayer's income tax liability~~ imposed under
12 the Kansas income tax act, ~~such excess amount shall be refunded to the~~
13 ~~taxpayer reduced by the sum of any other credits allowable against the tax~~
14 ~~liability of the taxpayer pursuant to law.~~

15 (j) The provisions of this act shall be applicable to all taxable years
16 beginning after December 31, 2004.

17 Sec. 3. K.S.A. 2014 Supp. 74-50,208 is hereby amended to read as
18 follows: 74-50,208. (a) A program contributor shall be allowed a credit
19 against state income tax imposed under the Kansas income tax act in an
20 amount not to exceed 75% of the contribution amount. ~~Commencing in~~
21 ~~tax year 2015, and all tax years thereafter,~~ the amount of the credit
22 allowed by this section ~~exceeds shall not exceed~~ the taxpayer's income tax
23 liability imposed under the Kansas income tax act, ~~such excess amount~~
24 ~~shall be refunded to the taxpayer reduced by the sum of any other credits~~
25 ~~allowable against the tax liability of the taxpayer pursuant to law.~~ No
26 credit pursuant to this section shall be allowed for any contribution made
27 by a program contributor which also qualified for a community services
28 tax credit pursuant to the provisions of K.S.A. 79-32,195 et seq., and
29 amendments thereto.

30 (b) The administration of the community-based organization, with the
31 cooperation of the participating financial institutions, shall submit the
32 names of contributors and the total amount each contributor contributes to
33 the individual development account reserve fund for the calendar year. The
34 secretary of revenue shall determine the date by which such information
35 shall be submitted to the department of revenue by the local administrator.

36 (c) The total tax credits authorized pursuant to this section shall not
37 exceed \$500,000 in any fiscal year.

38 (d) The provisions of this section shall be applicable to all taxable
39 years commencing after December 31, 2010.

40 (e) For tax year 2013 and all tax years thereafter, the income tax
41 credit provided by this section shall only be available to taxpayers subject
42 to the income tax on corporations imposed pursuant to ~~subsection (e) of~~
43 K.S.A. 79-32,110(c), and amendments thereto, and shall be applied only

1 against such taxpayer's corporate income tax liability.
 2 Sec. 4. K.S.A. 2014 Supp. 79-32,176a is hereby amended to read as
 3 follows: 79-32,176a. (a) Any resident individual taxpayer who makes
 4 expenditures for the purpose of making all or any portion of an existing
 5 facility accessible to individuals with a disability, which facility is used as,
 6 or in connection with, such taxpayer's principal dwelling or the principal
 7 dwelling of a lineal ascendant or descendant, including construction of a
 8 small barrier-free living unit attached to such principal dwelling, shall be
 9 entitled to claim a tax credit in an amount equal to the applicable
 10 percentage of such expenditures or \$9,000, whichever is less, against the
 11 income tax liability imposed against such taxpayer pursuant to article 32 of
 12 chapter 79 of the Kansas Statutes Annotated, and amendments thereto.
 13 Nothing in this subsection shall be deemed to prevent any such taxpayer
 14 from claiming such credit: (1) For each principal dwelling in which the
 15 taxpayer or lineal ascendant or descendant may reside, or facility used in
 16 connection therewith; or (2) more than once, but not more often than once
 17 every four-year period of time. The applicable percentage of such
 18 expenditures eligible for credit shall be as set forth in the following
 19 schedule:

20		% of expenditures
21	Taxpayers	
22	Federal Adjusted	eligible for
23	Gross Income	credit
24	\$0 to \$25,000.....	100%
25	Over \$25,000 but not over \$30,000.....	90%
26	Over \$30,000 but not over \$35,000.....	80%
27	Over \$35,000 but not over \$40,000.....	70%
28	Over \$40,000 but not over \$45,000.....	60%
29	Over \$45,000 but not over \$55,000.....	50%
30	Over \$55,000.....	0

31 Such tax credit shall be deducted from the taxpayer's income tax
 32 liability for the taxable year in which the expenditures are made by the
 33 taxpayer. If the amount of such tax credit exceeds the taxpayer's income
 34 tax liability for such taxable year, the amount thereof which exceeds such
 35 tax liability may be carried over for deduction from the taxpayer's income
 36 tax liability in the next succeeding taxable year or years until the total
 37 amount of the tax credit has been deducted from tax liability, except that
 38 no such tax credit shall be carried over for deduction after the fourth
 39 taxable year succeeding the taxable year in which the expenditures are
 40 made.

41 (b) ~~Notwithstanding the provisions of subsection (a), if the amount of~~
 42 ~~the taxpayer's tax liability is less than \$2,250 in the first year in which the~~
 43 ~~credit is claimed under this section, an amount equal to the amount by~~

1 which ~~¹/₄~~ of the credit allowable under this section exceeds such tax
2 liability shall be refunded to the taxpayer and the amount by which such
3 credit exceeds such tax liability less the amount of such refund may be
4 carried over for the next three succeeding taxable years. If the amount of
5 the taxpayer's tax liability is less than \$2,250 in the second year in which
6 the credit is claimed under this section, an amount equal to the amount by
7 which ~~¹/₃~~ of the amount of the credit carried over from the first taxable
8 year exceeds such tax liability shall be refunded to the taxpayer and the
9 amount by which the amount of the credit carried over from the first
10 taxable year exceeds such tax liability less the amount of such refund may
11 be carried over for the next two succeeding taxable years. If the amount of
12 the taxpayer's tax liability is less than \$2,250 in the third year in which the
13 credit is claimed under this section, an amount equal to the amount by
14 which ~~¹/₂~~ of the amount carried over from the second taxable year exceeds
15 such tax liability shall be refunded to the taxpayer and the amount by
16 which the amount of the credit carried over from the second taxable year
17 exceeds such tax liability less the amount of such refund may be carried
18 over to the next succeeding taxable year. If the amount of the credit carried
19 over from the third taxable year exceeds the taxpayer's income tax liability
20 for such year, the amount thereof which exceeds such tax liability shall be
21 refunded to the taxpayer.

22 (e) ~~The provisions of this section are applicable to tax year 2013-~~
23 ~~2015, and all tax years thereafter.~~

24 Sec. 5. K.S.A. 2014 Supp. 79-32,190 is hereby amended to read as
25 follows: 79-32,190. (a) Any taxpayer that pays for or provides child day
26 care services, including the provision of the service of locating such
27 services, to its employees or that provides facilities and necessary
28 equipment for child day care services shall be allowed a credit against the
29 privilege or income tax imposed by articles 11 and 32 of chapter 79 of the
30 Kansas Statutes Annotated, *and amendments thereto*, as follows:

31 (1) Thirty percent of the total amount expended in the state during the
32 taxable year by a taxpayer for child day care services purchased to provide
33 care for the dependent children of the taxpayer's employees or for the
34 provision of the service of locating such services for such children;

35 (2) (A) in the taxable year in which a facility providing child day care
36 services in the state for use primarily by the dependent children of the
37 taxpayer's employees is established, 50% of the total amount expended
38 during such year by a taxpayer in the establishment and operation of such
39 facility;

40 (B) in the taxable years other than the taxable year to which
41 paragraph (2)(A) applies, 30% of the amount equal to the total amount
42 expended during the taxable year by a taxpayer for the operation of a
43 facility described in paragraph (2)(A) less the amount of moneys received

1 by the taxpayer for use of such facility for child day care services;

2 (3) (A) in the taxable year in which a facility providing child day care
3 services in the state for use primarily by the dependent children of the
4 taxpayers' employees is established in conjunction with one or more other
5 taxpayers, 50% of the total amount expended during such year by a
6 taxpayer in the establishment and operation of such facility;

7 (B) in the taxable years other than the taxable year to which
8 paragraph (3)(A) applies, 30% of the amount equal to the total amount
9 expended during the taxable year by a taxpayer for the operation of a
10 facility described in paragraph (3)(A) less the amount of moneys received
11 by the taxpayer for use of such facility for child day care services.

12 (b) No credit shall be allowed under this section unless the child day
13 care facility or provider is licensed or registered pursuant to Kansas law.

14 (c) The credit allowed by ~~paragraphs (1), (2)(B) and (3)(B) of~~
15 subsection (a)(1), (2)(B) and (3)(B) shall not exceed \$30,000 for any
16 taxpayer during any taxable year. The credit allowed by ~~paragraphs (2)(A)~~
17 ~~and (3)(A) of~~ subsection (a)(2)(A) and (3)(A) shall not exceed \$45,000 for
18 any taxpayer during any taxable year. *Commencing in tax year 2015, and*
19 *all tax years thereafter, the amount of the credit which exceeds shall not*
20 *exceed the tax liability for a taxable year shall be refunded to the taxpayer*
21 *reduced by the sum of any other credits allowable against the tax liability*
22 *of the taxpayer pursuant to law. If the taxpayer is a corporation having an*
23 *election in effect under subchapter S of the federal internal revenue code*
24 *or a partnership, the credit provided by this section shall be claimed by the*
25 *shareholders of such corporation or the partners of such partnership in the*
26 *same manner as such shareholders or partners account for their*
27 *proportionate shares of the income or loss of the corporation or*
28 *partnership.*

29 (d) The aggregate amount of credits claimed under this act for any
30 fiscal year shall not exceed \$3,000,000.

31 (e) For tax year 2013 and all tax years thereafter, the income tax
32 credit provided by this section shall only be available to taxpayers subject
33 to the income tax on corporations imposed pursuant to ~~subsection (e) of~~
34 K.S.A. 79-32,110(c), and amendments thereto, and shall be applied only
35 against such taxpayer's corporate income tax liability.

36 Sec. 6. K.S.A. 2014 Supp. 79-32,197 is hereby amended to read as
37 follows: 79-32,197. The amount of credit allowed pursuant to K.S.A. 79-
38 32,196, and amendments thereto, shall not exceed 50% of the total amount
39 contributed during the taxable year by the business firm to a community
40 service organization or governmental entity for programs approved
41 pursuant to K.S.A. 79-32,198, and amendments thereto. The amount of
42 credit allowed pursuant to K.S.A. 79-32,196, and amendments thereto,
43 shall not exceed 70% of the total amount contributed during the taxable

1 year by the business firm in a rural community to a community service
2 organization or governmental entity located therein for programs approved
3 pursuant to K.S.A. 79-32,198, and amendments thereto. ~~If Commencing in~~
4 ~~tax year 2015, and all tax years thereafter,~~ the amount of the credit
5 allowed by K.S.A. 79-32,196, and amendments thereto, ~~exceeds shall not~~
6 ~~exceed~~ the taxpayer's income tax liability imposed under the Kansas
7 income tax act, ~~such excess amount shall be refunded to the taxpayer~~
8 ~~reduced by the sum of any other credits allowable against the tax liability~~
9 ~~of the taxpayer pursuant to law.~~ In no event shall the total amount of
10 credits allowed under this section exceed \$4,130,000 for any one fiscal
11 year.

12 Sec. 7. K.S.A. 2014 Supp. 79-32,210 is hereby amended to read as
13 follows: 79-32,210. (a) For all taxable years commencing after December
14 31, 2000, and with respect to property initially acquired and first placed
15 into service in this state on and after January 1, 2001, there shall be
16 allowed as a credit against the tax liability imposed by the Kansas income
17 tax act of a telecommunications company, as defined in K.S.A. 79-3271,
18 and amendments thereto, an amount equal to the difference between the
19 property tax levied for property tax year 2001, and all such years
20 thereafter, and actually and timely paid during the appropriate income
21 taxable year upon property assessed at the 33% assessment rate and the
22 property tax which would be levied and paid on such property if assessed
23 at a 25% assessment rate.

24 (b) ~~If Commencing in tax year 2015, and all tax years thereafter,~~ the
25 amount of the tax credit determined under subsection (a) ~~exceeds shall not~~
26 ~~exceed~~ the tax liability for the telecommunications company ~~for any~~
27 ~~taxable year, the amount thereof which exceeds such tax liability shall be~~
28 ~~refunded to the telecommunications company reduced by the sum of any~~
29 ~~other credits allowable against the tax liability of the taxpayer pursuant to~~
30 ~~law.~~ If the telecommunications company is a corporation having an
31 election in effect under subchapter S of the federal internal revenue code, a
32 partnership or a limited liability company, the credit provided by this
33 section shall be claimed by the shareholders of such corporation, the
34 partners of such partnership or the members of such limited liability
35 company in the same manner as such shareholders, partners or members
36 account for their proportionate shares of income or loss of the corporation,
37 partnership or limited liability company.

38 (c) As used in this section, the term "acquired" shall not include the
39 transfer of property pursuant to an exchange for stock securities, or the
40 transfer of assets of one business entity to another due to a merger or other
41 consolidation.

42 (d) For tax year 2013 and all tax years thereafter, the income tax
43 credit provided by this section shall only be available to taxpayers subject

1 to the income tax on corporations imposed pursuant to ~~subsection (e) of~~
2 K.S.A. 79-32,110(c), and amendments thereto, and shall be applied only
3 against such taxpayer's corporate income tax liability.

4 Sec. 8. K.S.A. 2014 Supp. 40-2246, 74-50,154, 74-50,208, 79-
5 32,176a, 79-32,190, 79-32,197 and 79-32,210 are hereby repealed.

6 Sec. 9. This act shall take effect and be in force from and after its
7 publication in the statute book.