

1 [As Amended by House Committee of the Whole]

2
3 As Amended by House Committee

4
5 [As Amended by Senate Committee of the Whole]

6
7 As Amended by Senate Committee

8 *Session of 2002*

9
10 **SENATE BILL No. 501**

11 By Committee on Assessment and Taxation

12
13
14 2-4

15
16 AN ACT relating to ~~income~~ taxation; concerning the apportionment of
17 business income of certain investment funds service companies;
18 ~~amending K.S.A. 79-3271 and 79-3270 and repealing the existing sec-~~
19 ~~tions;~~ **concerning property tax exemptions for and income tax**
20 **credits for property tax paid upon certain machinery and equip-**
21 **ment; [allowing credits for property tax paid by certain individ-**
22 **uals;] amending K.S.A. 79-301, 79-3271 ~~and 79-3270~~, 79-3279**
23 **and 79-32,109] and K.S.A. 2001 Supp. 79-201w and 79-32,206**
24 **and repealing the existing sections.**

25
26 *Be it enacted by the Legislature of the State of Kansas:*

27 Section 1. K.S.A. 79-3271 is hereby amended to read as follows: 79-
28 3271. As used in this act, unless the context otherwise requires: (a) "Busi-
29 ness income" means income arising from transactions and activity in the
30 regular course of the taxpayer's trade or business and includes income
31 from tangible and intangible property if the acquisition, management, and
32 disposition of the property constitute integral parts of the taxpayer's reg-
33 ular trade or business operations, except that for taxable years commenc-
34 ing after December 31, 1995, a taxpayer may elect that all income derived
35 from the acquisition, management, use or disposition of tangible or in-
36 tangible property constitutes business income. The election shall be ef-
37 fective and irrevocable for the taxable year of the election and the follow-
38 ing nine taxable years. The election shall be binding on all members of a
39 unitary group of corporations.

40 (b) "Commercial domicile" means the principal place from which the
41 trade or business of the taxpayer is directed or managed.

42 (c) "Compensation" means wages, salaries, commissions and any
43 other form of remuneration paid to employees for personal services.

1 (d) “Financial organization” means any bank, trust company, savings
2 bank, industrial bank, land bank, safe deposit company, private banker,
3 savings and loan association, credit union, cooperative bank, ~~investment~~
4 ~~company~~, or any type of insurance company, but such term shall not be
5 deemed to include any business entity, other than those hereinbefore
6 enumerated, whose primary business activity is making consumer loans
7 or purchasing retail installment contracts from one or more sellers.

8 (e) “Nonbusiness income” means all income other than business
9 income.

10 (f) “Public utility” means any business entity which owns or operates
11 for public use any plant, equipment, property, franchise, or license for
12 the transmission of communications, transportation of goods or persons,
13 or the production, storage, transmission, sale, delivery, or furnishing of
14 electricity, water, steam, oil, oil products or gas.

15 (g) **“Original return” means the first return filed to report the**
16 **income of a taxpayer for a taxable year or period, irrespective of**
17 **whether such return is filed on a single entity basis or a combined**
18 **basis.**

19 ~~(g)~~ (h) “Sales” means all gross receipts of the taxpayer not allocated
20 under K.S.A. 79-3274 through 79-3278, and amendments thereto.

21 ~~(h)~~ (i) “State” means any state of the United States, the District of
22 Columbia, the Commonwealth of Puerto Rico, any territory or possession
23 of the United States, and any foreign country or political subdivision
24 thereof.

25 ~~(i)~~ (j) “Telecommunications company” means any business entity or
26 unitary group of entities whose primary business activity is the transmis-
27 sion of communications in the form of voice, data, signals or facsimile
28 communications by wire or fiber optic cable.

29 ~~(j)~~ (k) “Distressed area taxpayer” means a corporation which: (1) Is
30 located in a county which has a population of not more than 45,000 per-
31 sons and which, as certified by the department of commerce *and housing*,
32 has sustained an adverse economic impact due to the closure of a state
33 hospital in such county pursuant to the recommendations of the hospital
34 closure commission; and (2) which has a total annual payroll of
35 \$20,000,000 or more for employees employed within such county.

36 ~~(k)~~ (l) *For the purposes of this subsection and subsection (b)(5) of*
37 *K.S.A. 79-3279, and amendments thereto, the following terms are defined:*

38 (1) *“Administration services” include, but are not limited to, clerical,*
39 *fund or shareholder accounting, participant record keeping, transfer*
40 *agency, bookkeeping, data processing, custodial, internal auditing, legal*
41 *and tax services performed for an investment company;*

42 (2) *“distribution services” include, but are not limited to, the services*
43 *of advertising, servicing, marketing, underwriting or selling shares of an*

1 investment company, but, in the case of advertising, servicing or market-
2 ing shares, only where such service is performed by a person who is, or
3 in the case of a closed end company, was, either engaged in the services
4 of underwriting or selling investment company shares or affiliated with a
5 person who is engaged in the service of underwriting or selling investment
6 company shares. In the case of an open end company, such service of
7 underwriting or selling shares must be performed pursuant to a contract
8 entered into pursuant to 15 U.S.C. §80a-15(b), as in effect on the effective
9 date this act;

10 (3) “Investment company”, means any person registered under the
11 federal Investment Company Act of 1940, as in effect on the effective date
12 of this act, or a company which would be required to register as an in-
13 vestment company under such act except that such person is exempt to
14 such registration pursuant to §80a-3(c)(1) of such act;

15 (4) “investment funds service corporation” includes any corporation
16 or S corporation headquartered in and doing business in this state which
17 derives more than 50% of its gross income from the provision ~~directly or~~
18 ~~indirectly~~ of management, distribution or administration services to or on
19 behalf of an investment company or from trustees, sponsors and partici-
20 pants of employee benefit plans which have accounts in an investment
21 company;

22 (5) “management services” include ~~but are not limited to~~, the render-
23 ing of investment advice ~~directly or indirectly~~ to an investment company
24 making determinations as to when sales and purchases of securities are
25 to be made on behalf of the investment company, or the selling or pur-
26 chasing of securities constituting assets of an investment company, and
27 related activities, but only where such activity or activities are performed:

28 (A) Pursuant to a contract with the investment company entered into
29 pursuant to 15 U.S.C. §80a-15(a), in effect on the effective date of this
30 act; or

31 (B) for a person that has entered into such contract with the invest-
32 ment company;

33 (6) “qualifying business income” is business income derived from the
34 provision ~~directly or indirectly~~ of management, distribution or adminis-
35 tration services to or on behalf of an investment company or from trustees,
36 sponsors and participants of employee benefit plans which have accounts
37 in an investment company; and

38 (7) “residence” is ~~presumptively the fund shareholder’s mailing ad-~~
39 ~~dress on the records of the investment company. If, however, the invest-~~
40 ~~ment company or the investment funds service corporation has actual~~
41 ~~knowledge that the fund shareholder’s primary residence or principal~~
42 ~~place of business is different than the fund shareholder’s mailing address~~
43 ~~such presumption shall not control. To the extent an investment funds~~

~~1 service corporation does not have access to the records of the investment
2 company, the investment funds service corporation may employ reason-
3 able methods to determine the investment company fund shareholder's
4 residence.~~

5 Sec. 2. K.S.A. 79-3279 is hereby amended to read as follows: 79-
6 3279. (a) All business income of railroads and interstate motor carriers of
7 persons or property for-hire shall be apportioned to this state by multi-
8 plying the business income by a fraction, in the case of railroads, the
9 numerator of which is the freight car miles in this state and the denomi-
10 nator of which is the freight car miles everywhere, and, in the case of
11 interstate motor carriers, the numerator of which is the total number of
12 miles operated in this state and the denominator of which is the total
13 number of miles operated everywhere.

14 (b) All business income of any other taxpayer shall be apportioned to
15 this state by one of the following methods:

16 (1) By multiplying the business income by a fraction, the numerator
17 of which is the property factor plus the payroll factor plus the sales factor,
18 and the denominator of which is three; or

19 (2) at the election of a qualifying taxpayer, by multiplying the business
20 income by a fraction, the numerator of which is the property factor plus
21 the sales factor, and the denominator of which is two.

22 (A) For purposes of this subsection (b)(2), a qualifying taxpayer is any
23 taxpayer whose payroll factor for a taxable year exceeds 200% of the
24 average of the property factor and the sales factor. Whenever two or more
25 corporations are engaged in a unitary business and required to file a com-
26 bined report, the ~~percentage~~ **fraction** comparison provided by this sub-
27 section (b)(2) shall be calculated by using the payroll factor, property
28 factor and sales factor of the combined group of unitary corporations.

29 (B) An election under this subsection (b)(2) shall be made by includ-
30 ing a statement with the original tax return indicating that the taxpayer
31 elects to apply the apportionment method under this subsection (b)(2).
32 The election shall be effective and irrevocable for the taxable year of the
33 election and the following nine taxable years. The election shall be bind-
34 ing on all members of a unitary group of corporations. Notwithstanding
35 the above, the secretary of revenue may upon the request of the taxpayer,
36 grant permission to terminate the election under this subsection (b)(2)
37 prior to expiration of the ten-year period.

38 (3) At the election of a qualifying telecommunications company, by
39 multiplying the business income by a fraction, the numerator of which is
40 the information carrying capacity of wire and fiber optic cable available
41 for use in this state, and the denominator of which is the information
42 carrying capacity of wire and fiber optic cable available for use everywhere
43 during the tax year.

1 (A) For purposes of this subsection (b)(3), a qualifying telecommu-
2 nications company is a telecommunications company that is a qualifying
3 taxpayer under paragraph (A) of subsection (b)(2).

4 (B) A qualifying telecommunications company shall make the elec-
5 tion under this subsection (b)(3) in the same manner as provided under
6 paragraph (B) of subsection (b)(2).

7 (4) At the election of a distressed area taxpayer, by multiplying the
8 business income by the sales factor. The election shall be made by in-
9 cluding a statement with the original tax return indicating that the tax-
10 payer elects to apply this apportionment method. The election may be
11 made only once, it must be made on or before December 31, 1999 and
12 it shall be effective for the taxable year of the election and the following
13 nine taxable years for so long as the taxpayer maintains the payroll amount
14 prescribed by subsection (j) of K.S.A. 79-3271.

15 (5) *At the election of the taxpayer made at the time of filing of the*
16 *original return, the qualifying business income of any investment funds*
17 *service corporation organized as a corporation or S corporation which*
18 ~~*maintains its primary headquarters and operations*~~ ***[maintains its pri-***
19 ***mary headquarters and operations] or is a branch facility that em-***
20 ***plloys at least 100 individuals on a full-time equivalent basis in this***
21 ***state and has any investment company fund shareholders resided in***
22 ***this state shall be apportioned to this state as provided in this subsection,***
23 ***as follows:***

24 (A) *By multiplying the investment funds service corporation's quali-*
25 *fying business income from administration, distribution and management*
26 *services provided to each investment company by a fraction, the numer-*
27 *ator of which shall be the average of the number of shares owned by the*
28 *investment company's fund shareholders resided in this state at the*
29 *beginning of and at the end of the investment company's taxable year that*
30 *ends with or within the investment funds service corporation's taxable*
31 *year, and the denominator of which shall be the average of the number*
32 *of shares owned by the investment company's fund shareholders every-*
33 *where at the beginning of and at the end of the investment company's*
34 *taxable year that ends with or within the investment funds service cor-*
35 *poration's taxable year.*

36 (B) *A separate computation shall be made to determine the qualifying*
37 *business income from each **fund of each** investment company. The qual-*
38 *ifying business income ~~for~~ **from** each investment company shall be mul-*
39 *tiplied by the ~~respective percentage of each fund,~~ **as fraction** calculated*
40 *pursuant to paragraph (A) **for each fund of such investment company.***

41 (C) ***The qualifying portion of total business income of an in-***
42 ***vestment funds service corporation shall be determined by multi-***
43 ***plying such total business income by a fraction, the numerator of***

1 *which is the gross receipts from the provision of management, dis-*
2 *tribution and administration services to or on behalf of an invest-*
3 *ment company, and the denominator of which is the gross receipts*
4 *of the investment funds service company. To the extent an investment*
5 *funds service corporation has business income that is not qualifying busi-*
6 *ness income, such business income shall be apportioned to this state with-*
7 *out regard to this subsection pursuant to subsection (b)(1).*

8 (D) For tax year 2002, the ~~amount of tax liability of an investment~~
9 ~~funds service company resulting from the apportionment of~~ **corporation**
10 **that has elected to apportion its** business income pursuant to paragraph
11 (5) shall be increased by an amount equal to 50% of the difference of the
12 amount of such tax liability if determined ~~without regard to paragraph~~
13 ~~(5)~~ **pursuant to subsection (b)(1)** less the amount of such tax liability
14 determined with regard to paragraph (5).

15 (E) **When an investment funds service corporation is part of a**
16 **unitary group, the business income of the unitary group attributa-**
17 **ble to the investment funds service corporation shall be determined**
18 **by multiplying the business income of the unitary group by a frac-**
19 **tion, the numerator of which is the property factor plus the payroll**
20 **factor plus the sales factor, and the denominator of which is three.**
21 **The property factor is a fraction, the numerator of which is the**
22 **average value of the investment funds service corporation's real and**
23 **tangible personal property owned or rented and used during the tax**
24 **period and the denominator of which is the average value of the**
25 **unitary group's real and tangible personal property owned or**
26 **rented and used during the tax period. The payroll factor is a frac-**
27 **tion, the numerator of which is the total amount paid during the tax**
28 **period by the investment funds service corporation for compensa-**
29 **tion, and the denominator of which is the total compensation paid**
30 **by the unitary group during the tax period. The sales factor is a**
31 **fraction, the numerator of which is the total sales of the investment**
32 **funds service corporation during the tax period, and the denomi-**
33 **nator of which is the total sales of the unitary group during the tax**
34 **period.**

35 [(F) In the event that any taxpayer which has elected to appor-
36 tion its business income pursuant to subsection (b)(5) no longer
37 qualifies as an investment service corporation within 5 years after
38 the year in which such election was made, the tax liability for the
39 first taxable year following the year such taxpayer is disqualified,
40 shall be the amount equal to the sum of such taxpayer's liability
41 determined pursuant to subsection (b)(1) for such taxable year plus
42 an amount equal to the amount of tax liability determined pursu-
43 ant to subsection (b)(1) less the amount of such tax liability deter-

1 mined pursuant to subsection (b)(5) for all taxable years for which
2 such election was made.]

3 New Sec. 3. The provisions of **sections 1 through 4** of this act shall
4 be applicable to all taxable years commencing after December 31, 2001.

5 *[New Sec. 4. A taxpayer seeking to make the election available*
6 *pursuant to subsection (b)(5) of K.S.A. 79-3279, and amendments*
7 *thereto, shall only be eligible to make such election if the taxpayer*
8 *maintains or exceeds the number of employees in existence at the*
9 *time the taxpayer first makes such an election.]*

10 ~~Sec. 4. [5.] K.S.A. 79-3271 and 79-3279 are hereby repealed.~~

11 **Sec. 5. K.S.A. 2001 Supp. 79-32,206 is hereby amended to**
12 **read as follows: 79-32,206. For all taxable years commencing after**
13 **December 31, 1997 2001, there shall be allowed as a credit against**
14 **the tax liability of a taxpayer imposed under the Kansas income**
15 **tax act, the premiums tax upon insurance companies imposed pur-**
16 **suant to K.S.A. 40-252, and amendments thereto, and the privilege**
17 **tax as measured by net income of financial institutions imposed**
18 **pursuant to article 11 of chapter 79 of the Kansas Statutes Anno-**
19 **tated, an amount equal to 15% of the property tax levied for prop-**
20 **erty tax year 1998 2002, 18% of the property tax levied for property tax**
21 **year 2003, 22% of the property tax levied for property tax year 2004,**
22 **25% of the property tax levied for property tax year 2005, 30% of the**
23 **property tax levied for property tax year 2006, 35% of the property tax**
24 **levied for property tax year 2007, and 40% of the property tax levied for**
25 **property tax year 2008, and all such years thereafter, actually and**
26 **timely paid during an income or privilege taxable year upon com-**
27 **mercial and industrial machinery and equipment classified for**
28 **property taxation purposes pursuant to section 1 of article 11 of**
29 **the Kansas constitution in subclass (5) or (6) of class 2 and machin-**
30 **ery and equipment classified for such purposes in subclass (2) of**
31 **class 2. If the amount of such tax credit exceeds the taxpayer's**
32 **income tax liability for the taxable year, the amount thereof which**
33 **exceeds such tax liability shall be refunded to the taxpayer. If the**
34 **taxpayer is a corporation having an election in effect under sub-**
35 **chapter S of the federal internal revenue code, a partnership or a**
36 **limited liability company, the credit provided by this section shall**
37 **be claimed by the shareholders of such corporation, the partners**
38 **of such partnership or the members of such limited liability com-**
39 **pany in the same manner as such shareholders, partners or mem-**
40 **bers account for their proportionate shares of the income or loss**
41 **of the corporation, partnership or limited liability company.**

42 **Sec. 6. K.S.A. 2001 Supp. 79-201w is hereby amended to read**
43 **as follows: 79-201w. The following described property, to the ex-**

1 tent specified by this section, shall be exempt from all property or
2 ad valorem taxes levied under the laws of the state of Kansas:

3 ~~(a)~~ Any item of machinery, equipment, materials and supplies
4 which, except for the operation of the provisions of this section,
5 would be required to be listed for the purpose of taxation pursuant
6 to K.S.A. 79-306, and amendments thereto, and which is used or
7 to be used in the conduct of the owner's business, or in the conduct
8 of activities by an entity not subject to Kansas income taxation
9 pursuant to K.S.A. 79-32,113, and amendments thereto, whose
10 original retail cost when new is ~~\$250 or less~~ \$500 or less with respect
11 to tax years 2003 and 2004, and \$1,000 or less with respect to tax year
12 2005, and all tax years thereafter.

13 ~~(b)~~ The provisions of this section shall apply to all taxable years com-
14 mencing after December 31, 1995.

15 **Sec. 7. K.S.A. 79-301 is hereby amended to read as follows: 79-**
16 **301. All tangible personal property subject to taxation shall be**
17 **listed and assessed as of the first day of January each year in the**
18 **name of the owner thereof. Such listing and assessment shall be**
19 **made as hereinafter provided by law. A county or district appraiser**
20 **may request the listing of any property not subject to taxation, but no**
21 **taxpayer shall be required to comply with such request.**

22 **[Sec. 8. K.S.A. 79-32,109 is hereby amended to read as follows:**
23 **79-32,109. As used in this act, unless the context otherwise**
24 **requires:**

25 **[(a) Any term used in this act shall have the same meaning as**
26 **when used in a comparable context in the federal internal revenue**
27 **code. Any reference in this act to the "federal internal revenue**
28 **code" shall mean the provisions of the federal internal revenue**
29 **code of 1986, and amendments thereto, and other provisions of**
30 **the laws of the United States relating to federal income taxes, as**
31 **the same may be or become effective at any time, or from time to**
32 **time, for the taxable year.**

33 **[(b) "Resident individual" means a natural person who is dom-**
34 **iciled in this state. A natural person who spends in the aggregate**
35 **more than six months of the taxable year within this state shall be**
36 **presumed to be a resident for purposes of this act in absence of**
37 **proof to the contrary. A nonresident individual means an individ-**
38 **ual other than a resident individual.**

39 **[(c) "Resident estate" means the estate of a deceased person**
40 **whose domicile was in this state at the time of such person's death.**
41 **"Nonresident estate" means an estate other than a resident estate.**

42 **[(d) "Resident trust" means a trust which is administered in this**
43 **state. A trust shall not be deemed to be administered in this state solely**

1 because it is subject to the jurisdiction of a district court within this state:
2 (1) A trust created by will of a decedent who at the time of death was
3 domiciled in this state; (2) a trust created by, or consisting of property of,
4 a person domiciled in this state on the date the trust or portion of the
5 trust became irrevocable; (3) a trust administered in this state; (4) a trust
6 any of the property of which is located in this state; or (5) a trust any one
7 of the beneficiaries of which is domiciled in this state. **“Nonresident**
8 **trust” means a trust other than a resident trust.**

9 [(e) **“Resident partner” means a partner who is a resident in-**
10 **dividual, a resident estate, or a resident trust. “Nonresident part-**
11 **ner” means a partner other than a resident partner.**

12 [(f) **“Resident beneficiary” means a beneficiary of an estate or**
13 **trust which beneficiary is a resident individual, a resident estate,**
14 **or a resident trust. “Nonresident beneficiary” means a beneficiary**
15 **other than a resident beneficiary.**

16 [(g) **“Director” means the director of taxation.**

17 [(h) **“Modified Kansas source income” means that part of a**
18 **nonresident individual’s Kansas adjusted gross income as set forth**
19 **in K.S.A. 79-32,117, and amendments thereto, derived from**
20 **sources in Kansas. Items of income including unemployment com-**
21 **ensation, gain, loss or deduction reflected in Kansas adjusted**
22 **gross income shall be considered derived from sources in Kansas**
23 **to the extent that they are attributable to: (1) The ownership of**
24 **any interest in real or tangible personal property in this state; (2)**
25 **a business, trade, profession or occupation carried on in this state;**
26 **(3) a business, trade, profession or occupation carried on partly**
27 **within and partly without this state as determined by the uniform**
28 **division of income for tax purposes act as set forth in K.S.A. 79-**
29 **3271 through K.S.A. 79-3293, and amendments thereto; (4) the**
30 **distributive share of partnership income, gain, loss and deduction**
31 **determined under this section as if the partnership were a non-**
32 **resident individual; (5) the share of estate or trust income, gain,**
33 **loss and deduction determined under K.S.A. 79-32,137, and**
34 **amendments thereto; (6) prizes won from lottery games conducted**
35 **by the Kansas lottery; (7) any winnings from parimutuel wagering**
36 **derived from the conduct of parimutuel activities within this state;**
37 **or (8) income from intangible personal property, including annu-**
38 **ities, dividends, interest, and gains from the disposition of intan-**
39 **gible personal property to the extent that such income is from**
40 **property employed in a trade, business, profession or occupation**
41 **carried on in Kansas. A nonresident, other than a dealer holding**
42 **property primarily for sale to customers in the ordinary course of**
43 **such dealer’s trade or business, shall not be deemed to carry on a**

1 business, trade, profession or occupation in Kansas solely by rea-
 2 son of the purchase and sale of property for such nonresident’s
 3 own account.

4 [“Modified Kansas source income” shall not include: (1) Com-
 5 pensation paid by the United States for service in the armed forces
 6 of the United States, performed during an induction period by an
 7 individual not domiciled in this state; or (2) such individual’s share
 8 of distributed or undistributed taxable income or net operating
 9 loss of a corporation which is an electing small business corpora-
 10 tion unless an agreement is filed as provided in K.S.A. 79-32,139,
 11 and amendments thereto, in which event, the “modified Kansas
 12 source income” of such nonresident individual shall include such
 13 individual’s share of such corporation’s distributed and undistri-
 14 buted taxable income or net operating loss as such share is deter-
 15 mined under the internal revenue code only to the extent, how-
 16 ever, that such income, gain or loss is at the corporate level,
 17 derived from sources within Kansas.]

18 [New Sec. 9. (a) For all taxable years commencing after De-
 19 cember 31, 2002, there shall be allowed as a credit against the tax
 20 liability imposed by the Kansas income tax act upon a resident
 21 individual who is 65 years of age or older an amount equal to the
 22 product of the property tax actually and timely paid upon such
 23 individual’s principal dwelling during the appropriate income tax
 24 year multiplied by the applicable percentage determined in ac-
 25 cordance with the following schedule:

[Taxpayers Kansas [Adjusted Gross Income	Applicable % of Property tax paid
28 [\$0 to \$10,000.....	30%
29 [Over \$10,000 but not over \$20,000.....	20%
30 [Over \$20,000 but not over \$30,000.....	10%
31 [Over \$30,000.....	0

32 [(b) As used in this section, “taxpayer’s Kansas adjusted gross
 33 income” shall be determined without regard to the modifications
 34 specified by subsections (c)(i), (ii) regarding Kansas public em-
 35 ployee retirement system retirement benefits, (vii), (ix) and (xii) of
 36 K.S.A. 79-32,117, and amendments thereto, and shall not include
 37 social security disability payments.

38 [(c) If the amount of the tax credit determined pursuant to this
 39 section exceeds the individual’s tax liability for any taxable year,
 40 such excess amount shall be refunded to the individual.

41 [(d) Any individual who claims the credit allowable pursuant to
 42 this section shall not be eligible to make a claim pursuant to the
 43 homestead property tax refund act.]

1 **Sec. ~~8~~ [10.] K.S.A. 79-301, 79-3271 and ~~79-3279~~, 79-3279 and**
2 **79-32,109] and K.S.A. 2001 Supp. 79-201w and 79-32,206 are**
3 **hereby repealed.**

4 Sec. ~~5~~ ~~[6.]~~ ~~9~~ [11.] This act shall take effect and be in force from
5 and after its publication in the statute book.

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