

Session of 2016

HOUSE BILL No. 2719

By Committee on Taxation

3-8

Balloon Amendments
House Committee on Taxation
Removing libraries

1 AN ACT concerning local government, relating to certain taxing
2 jurisdictions, approval of bonds, tax levies by electors or elected
3 bodies; amending K.S.A. 3-114, ~~12-1220, 12-1234, 12-1267, 12-1270,~~
4 ~~12-1276~~ 12-1688, 13-13a18, 13-13a23, 19-3557, 19-3617, 19-3622,
5 27-322, 27-333, 80-1520 and 80-1548 and K.S.A. 2015 Supp. 12-1288,
6 12-1927, 12-1928, 12-1936, ~~27-323~~ and 75-2554 and repealing the
7 existing sections. and

8
9 *Be it enacted by the Legislature of the State of Kansas:*

10 ~~New Section 1. (a) The legislature hereby declares that the intent of~~
11 ~~this act is to empower the citizens of Kansas with a means to control the~~
12 ~~amount of property taxes levied against real and personal property by~~
13 ~~requiring any such taxes to be levied or approved by an elected body.~~

14 ~~(b) Notwithstanding any other provision of law to the contrary, no~~
15 ~~taxes may be levied against real and personal property and no bonds may~~
16 ~~be issued unless the governing body of the taxing jurisdiction has been~~
17 ~~elected or the levy or bond issuance has been approved by a majority of~~
18 ~~the electors of such taxing jurisdiction or by the governing body which~~
19 ~~certifies the budget of such taxing jurisdiction. The provisions of this~~
20 ~~section shall not apply to any taxes levied pursuant to K.S.A. 76-6b01 and~~
21 ~~76-6b04 and K.S.A. 2015 Supp. 72-6470, and amendments thereto.~~

22 Sec. 2. K.S.A. 3-114 is hereby amended to read as follows: 3-114. (a)
23 Except as provided in subsection (b), in any city having a population of
24 more than ~~sixty-five thousand (65,000)~~ 65,000 in which a board of park
25 commissioners has been established pursuant to K.S.A. 13-1346, *and*
26 *amendments thereto*, all powers, jurisdiction and control over municipal
27 airports or municipal fields for aviation purposes otherwise vested in the
28 governing body of such city shall be vested in such board of park
29 commissioners. Such board of park commissioners is hereby authorized to
30 issue, as provided by law, general bonds of the city for the purpose of
31 purchasing, leasing, developing and equipping municipal airports and
32 fields for aviation purposes. Such board of park commissioners ~~is hereby~~
33 ~~further authorized to may levy an annual tax not exceeding one-half (½)~~
34 ~~0.5 mill for the support, maintenance and operation of municipal airports~~
35 ~~or fields for aviation purposes. Before issuing bonds or levying any such~~
36 ~~tax pursuant to this section, the board shall submit the proposed bond~~

and by renumbering sections accordingly

1 *issuance or tax levy to the governing body of the city for review and*
2 *approval thereof.*

3 (b) In any city in which an airport authority has been established
4 pursuant to K.S.A. 3-162, *and amendments thereto*, all powers, jurisdiction
5 and control over municipal airports or municipal fields for aviation
6 purposes otherwise vested in the governing body or board of park
7 commissioners of such city shall be vested in such airport authority. The
8 governing body of the city by a two-thirds vote of the members thereof, is
9 hereby authorized to issue general obligation bonds of the city for the
10 purpose of purchasing, leasing, developing and equipping municipal
11 airports and fields for aviation purposes. The governing body of the city by
12 ~~a two-thirds~~ ^{2/3} vote of the members thereof is hereby further authorized to
13 levy an annual tax not exceeding ~~one-half~~ ^($\frac{1}{2}$) 0.5 mill for the support,
14 maintenance and operation of municipal airports or fields for aviation
15 purposes.

16 ~~[Sec. 3. K.S.A. 12-1220 is hereby amended to read as follows: 12-~~
17 ~~1220. The governing body of any municipality may by resolution, and~~
18 ~~shall, upon presentation of a petition signed by ten percent (10%) 10% of~~
19 ~~the qualified electors of such municipality determined upon the basis of~~
20 ~~the total vote cast for the secretary of state at the last preceding general~~
21 ~~election, cause to be submitted to the voters of such municipality at the~~
22 ~~first local or general election thereafter, or if the petition so requires, at a~~
23 ~~special election called for that purpose, the question of the establishment~~
24 ~~and maintenance of a library by such municipality. If a majority of the~~
25 ~~votes cast at such election on such proposition shall be in the affirmative,~~
26 ~~the governing body shall forthwith establish such library and is hereby~~
27 ~~authorized to and shall may annually levy a tax for the maintenance of~~
28 ~~such library in such sum as the library board shall determine within the~~
29 ~~limitations fixed by law and to pay a portion of the principal and interest~~
30 ~~on bonds issued under the authority of K.S.A. 12-1774, and amendments~~
31 ~~thereto, by cities located in the county.~~

32 Such tax shall be levied and collected in like manner as other taxes of
33 the municipality and, except for an amount to pay a portion of the
34 principal and interest on bonds issued under the authority of K.S.A. 12-
35 1774, and amendments thereto, by cities located in the county, shall be
36 kept in a separate fund to be known as the library fund of such
37 municipality. If the territory of the municipality includes another
38 municipality which is then maintaining a library, the proposition to
39 establish a library by the larger municipality shall not be voted upon by the
40 residents of the included municipality, nor shall a levy to establish or
41 maintain such library be assessed against property therein, unless the
42 library board and governing body of the included municipality shall give
43 notice in writing that they desire to participate in the library to be

~~established and to pay the tax for the establishment and maintenance thereof as other parts of the municipality establishing such library.~~

~~Sec. 4. K.S.A. 12-1234 is hereby amended to read as follows: 12-1234. (a) Each county or township participating in a regional library is authorized to, and shall may annually levy a tax for the maintenance of the library in a sum the library board determines within the limitations fixed by law. Except as provided by subsection (b), the costs of maintaining a regional library, other than a library originally established under the authority of K.S.A. 80-804, and amendments thereto, shall be allocated among the participating counties or townships in the proportion of their respective populations. Tax levies for the maintenance of libraries originally established under the authority of K.S.A. 80-804, and amendments thereto, shall be made at a uniform rate in all townships participating in the maintenance of such libraries.~~

~~(b) The costs of maintaining the regional library established under the authority of K.S.A. 12-1220, and amendments thereto, by Pottawatomie and Wabunsee counties shall be allocated as provided by this subsection. One-half the costs shall be allocated between such counties on the basis of their respective populations and $\frac{1}{2}$ the costs shall be allocated between such counties on the basis of their respective assessed valuations.~~

~~Sec. 5. K.S.A. 12-1267 is hereby amended to read as follows: 12-1267. (a) The board shall prepare, publish and approve an annual budget for the maintenance and support of the library and may levy a tax not to exceed five mills on all taxable tangible property in the library district. At least 10 days prior to filing the adopted budget with the county clerk, the board shall submit the budget to the governing body of the city and county for review thereby.~~

~~(b) Whenever the board determines that the tax levy of five mills authorized by subsection (a) is insufficient to maintain and support the library and after such levy is approved pursuant to subsection (d), the board shall adopt a resolution declaring it necessary to increase the annual levy by an additional amount not to exceed $\frac{1}{4}$ mill in any one year up to a total amount which shall not exceed an amount equal to eight mills in any year.~~

~~(c) Any such resolution adopted under subsection (b) shall state the total amount of the tax to be levied for library purposes and shall be published once each week for two consecutive weeks in the official county newspaper. Whereupon such annual levy in an amount not to exceed the amount stated in the resolution may be made for the ensuing budget year and each successive budget year unless a petition, signed by at least 5% of the qualified electors of the library district, requesting an election upon the proposition to increase the tax levy in excess of the current tax levy is filed with the county election officer within 60 days following the date of the~~

1 last publication of the resolution. In the event a valid petition is filed, no
2 such increased levy shall be made without such proposition having been
3 submitted to and having been approved by a majority of the electors of the
4 library district voting at an election called and held thereon. All such
5 elections shall be called and held in the manner provided by the general
6 bond law. Such taxes shall be levied and collected in like manner as other
7 taxes, which levy the board shall certify, on or before August 25 of each
8 year, to the county clerk who is hereby authorized and required to place
9 the same on the tax roll of the county to be collected by the county
10 treasurer and paid over by the county treasurer to the treasurer of such
11 board.

12 (d) The levy authorized by this section shall not be deemed a levy of
13 the city or county, and shall be in addition to all other levies authorized or
14 limited by law. ~~Before levying any tax authorized by this section, the board~~
15 ~~shall submit the proposed levy to the governing body of the city and county~~
16 ~~for review and approval thereof. The board shall not levy such tax unless it~~
17 ~~has obtained the approval of the governing body of the city and county.~~

18 Sec. 6. K.S.A. 12-1270 is hereby amended to read as follows: 12-
19 1270. The board may issue general obligation bonds of the library district
20 for the purpose of constructing, reconstructing, repairing, remodeling,
21 furnishing and equipping any buildings or additions thereto, together with
22 sites therefor, for library purposes. No bonds shall be issued until the
23 question of their issuance and the amount of such issuance has been
24 submitted to a vote of the qualified electors of the library district at any
25 special, general or primary election, and a majority of the qualified
26 electors voting thereon votes in favor thereof. The election shall be called
27 and held and the bonds shall be issued, sold, delivered, registered and
28 retired in the manner provided by the general bond law. Bonds issued
29 pursuant to this section shall not be subject to or within any bonded debt
30 limit of the city or county. The board shall have the power to may levy a
31 tax against all taxable tangible property in the library district for the
32 purpose of paying the principal of, redemption premium, if any, and
33 interest on any bonds issued pursuant to this section. *Before levying such*
34 *tax, the board shall submit the proposed levy to the governing body of the*
35 *city and county for review and approval thereof.*

36 Sec. 7. K.S.A. 12-1276 is hereby amended to read as follows: 12-
37 1276. (a) When used in this section:

38 (1) "County" means Leavenworth county;

39 (2) "city" means the city of Leavenworth, Kansas;

40 (3) "library district" means all territory located within Leavenworth
41 county except that territory located within the corporate limits of the city
42 of Tonganoxie and Linwood community library district No. 1 and Basohor
43 community library district No. 2;

1 (4) "board" means the library board of trustees appointed pursuant to
2 the provisions of this act;

3 (5) "library" means a library which serves the general public and is
4 supported in whole or in part with tax money and shall be called the
5 Leavenworth county library;

6 (6) "governing body" means the governing body of a city or the board
7 of county commissioners of a county;

8 (7) "maintenance and support" means the general and usual cost and
9 expense of operating a library.

10 (b) The proposition to establish a library district in Leavenworth
11 county may be submitted to the qualified electors of the proposed library
12 district. The proposition shall be submitted in the same manner and subject
13 to the conditions provided in K.S.A. 12-1261, *and amendments thereto*.

14 (c) Except as provided by subsections (d) and (e), if the proposition to
15 establish a library district is approved, the library district and board shall
16 have the powers, duties and functions of a library district created pursuant
17 to K.S.A. 12-1261, *and amendments thereto*.

18 (d) The board of a library district created pursuant to this section shall
19 not have the power to issue general obligation bonds as authorized by
20 K.S.A. 12-1270, *and amendments thereto*.

21 (e) (1) The board of a library district created pursuant to this section
22 shall prepare, publish and approve an annual budget for the maintenance
23 and support of the library and may levy a tax not to exceed $3\frac{3}{4}$ mills on all
24 taxable tangible property in the library district. At least 10 days prior to
25 filing the adopted budget with the county clerk, the board shall submit the
26 budget to the governing body for review thereby.

27 (2) Whenever the board determines that the tax levy of $3\frac{3}{4}$ mills
28 authorized by paragraph (1) is insufficient to maintain and support the
29 library, *and after such levy is approved pursuant to paragraph (4)*, the
30 board shall adopt a resolution declaring it necessary to increase the annual
31 levy by an additional amount not to exceed $\frac{1}{4}$ mill in any one year up to a
32 total amount which shall not exceed an amount equal to eight mills in any
33 year.

34 (3) Any such resolution adopted under paragraph (2) shall state the
35 total amount of the tax to be levied for library purposes and shall be
36 published once each week for two consecutive weeks in the official county
37 newspaper. Whereupon such annual levy in an amount not to exceed the
38 amount stated in the resolution may be made for the ensuing budget year
39 and each successive budget year unless a petition signed by at least 5% of
40 the qualified electors of the library district, requesting an election upon the
41 proposition to increase the tax levy in excess of the current tax levy, is filed
42 with the county election officer within 60 days following the date of the
43 last publication of the resolution. In the event a valid petition is filed, no

1 such increased levy shall be made without such proposition having been
2 submitted to and having been approved by a majority of the electors of the
3 library district voting at an election called and held thereon. All such
4 elections shall be called and held in the manner provided by the general
5 bond law. Such taxes shall be levied and collected in like manner as other
6 taxes, which levy the board shall certify on or before August 25 of each
7 year to the county clerk who is hereby authorized and required to place
8 the same on the tax roll of the county to be collected by the county
9 treasurer and paid over by the county treasurer to the treasurer of such
10 board.

11 ~~(4) The levy authorized by this section shall not be deemed a levy of~~
12 ~~the city or county, and shall be in addition to all other levies authorized or~~
13 ~~limited by law. Before levying any tax authorized by this section, the board~~
14 ~~shall submit the proposed levy to the governing body of the city and county~~
15 ~~for review and approval thereof. The board shall not levy such tax unless it~~
16 ~~has obtained the approval of the governing body of the city and county.~~

17 ~~(f) (1) Subject to the provisions of subsection (f) of K.S.A. 12-~~
18 ~~1266(f), and amendments thereto, the board shall pay annually to the city~~
19 ~~of Tonganoxie the sum of money equal to 35% of the amount of money~~
20 ~~such city has budgeted for the annual operation and maintenance of such~~
21 ~~city's library. The first such payment shall be made payable and delivered~~
22 ~~to the city on or before the 31st day of December first following approval~~
23 ~~of the creation of the district at the election conducted pursuant to K.S.A.~~
24 ~~12-1261, and amendments thereto, and each year thereafter. Such~~
25 ~~payments shall be in lieu of annual grants such township libraries receive~~
26 ~~from the northeast Kansas library system.~~

27 ~~(2) Subject to the provisions of subsection (f) of K.S.A. 12-1266(f),~~
28 ~~and amendments thereto, the board shall pay annually to Basehor~~
29 ~~community library district No. 2 the sum of money equal to 25% of the~~
30 ~~amount of money such district has budgeted for the annual operation and~~
31 ~~maintenance of such district's library. The first such payment shall be made~~
32 ~~payable and delivered to such library district on or before the 31st day of~~
33 ~~December first following approval of the creation of the district at the~~
34 ~~election conducted pursuant to K.S.A. 12-1261, and amendments thereto,~~
35 ~~and each year thereafter. Such payments shall be in lieu of annual grants~~
36 ~~such township libraries receive from the northeast Kansas library system.~~

37 ~~(3) Subject to the provisions of subsection (f) of K.S.A. 12-1266(f),~~
38 ~~and amendments thereto, the board shall pay annually to Linwood~~
39 ~~community library district No. 1 the sum of money equal to 30% of the~~
40 ~~amount of money such district has budgeted for the annual operation and~~
41 ~~maintenance of such district's library. The first such payment shall be made~~
42 ~~payable and delivered to such library district on or before the 31st day of~~
43 ~~December first following approval of the creation of the district at the~~

election conducted pursuant to K.S.A. 12-1261, *and amendments thereto*,
and each year thereafter. Such payments shall be in lieu of annual grants
such township libraries receive from the northeast Kansas library system.

Sec. 8. K.S.A. 2015 Supp. 12-1288 is hereby amended to read as
follows: 12-1288. (a) The library board shall prepare an annual budget for
the maintenance, support and operation of the library. Prior to the
certification of its budget to the board of education, the library board shall
meet for the purpose of answering and hearing objections of taxpayers
relating to the proposed budget and for the purpose of considering
amendments to such proposed budget. The library board shall give at least
10 days' notice of the time and place of the meeting by publication in a
weekly or daily newspaper having a general circulation in the taxing
district. Such notice shall include the proposed budget and shall set out all
essential items in the budget except such groupings as designated by the
director of accounts and reports on a special publication form prescribed
by the director of accounts and reports and furnished with the regular
budget form. The public hearing required to be held herein shall be held
not less than 10 days prior to the date on which the library board is
required to certify its budget to the board of education. After such hearing
the budget shall be adopted or amended and adopted by the library board.
In order to provide funds to carry out the provisions of this act, the library
board shall annually, not later than August 1 of any year, certify its budget
to the board of education which shall may levy a tax at a rate of not to
exceed 1.2 mills on all the taxable tangible property within the taxing
district. Each year a copy of the budget adopted by the library board shall
be filed with the clerk of the board of education. A copy of such budget
also shall be filed with the county clerk of Montgomery County, Kansas.
The board of education shall not be required to levy a tax in excess of the
maximum tax levy set by the board of education by current resolution.
Whenever the library board determines that the tax currently being levied
for the library, as previously established by the board of education, is
insufficient to operate the library and the library board desires to increase
the mill levy above the current levy, the library board may request that the
board of education authorize an increase by adopting a resolution
declaring it necessary to increase the annual levy. The board of education
may authorize the increase by resolution, but such increase shall not
exceed 0.25 mill per year.

(b) Any resolution adopted under subsection (a) shall state the total
amount of the tax to be levied for the library board and shall be published
once each week for two consecutive weeks in the official newspaper of the
taxing district. Whereupon such annual levy in an amount not to exceed
the amount stated in the resolution may be made for the ensuing budget
year and each successive budget year unless a petition requesting an

~~election upon the proposition to increase the tax levy in excess of the current tax levy, signed by at least 5% of the qualified voters of the taxing district, is filed with the county election officer within 30 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and having been approved by a majority of the voters of the taxing district voting at an election called and held thereon. All such elections shall be called and held in the manner provided by the general bond law, and the cost of the election shall be borne by the library board. Such taxes shall be levied and collected in like manner as other taxes, which levy the board of education shall certify, on or before August 25 of each year, to the county clerk who is hereby authorized and required to place the same on the tax roll of the county to be collected by the county treasurer and paid over by the county treasurer to the treasurer of the library board.~~

~~(c) The tax levy provided in this section shall not be considered to be a levy of the board of education, the city or county school district under any of the statutes of this state, but shall be in addition to all other levies authorized or limited by law.~~

~~(d) At any time after the making of the first tax levy pursuant to this act, the amount of such tax levy may be reduced by a majority of the voters of the taxing district voting at an election called pursuant to a petition signed by at least 10% of the qualified voters residing in the taxing district and conducted in the same manner as that prescribed by subsection (b). If the petition submitted is for the purpose of reducing the mill levy, it shall state the mill levy reduction desired. Upon revocation, all property and money belonging to the library board shall become the property of the city of Independence, Kansas, and the library district shall be dissolved.~~

~~(e) All financial records of the library board shall be audited as provided in K.S.A. 75-1122, and amendments thereto, and a copy of such annual audit report shall be filed with the board of education. A copy of such audit also shall be filed with the county clerk of the county in which the library is located. The cost of each audit shall be borne by the library board.~~

~~(f) Notwithstanding any other provision of law, upon the date the tax levy provided for in this act takes effect, no tax levy on land within the library district created by this act shall be imposed, required or collected to support a regional system of cooperating libraries.]~~

~~Sec. 9. K.S.A. 12-1688 is hereby amended to read as follows: 12-1688. (a) Except as otherwise provided in subsection (b) of this section, when the provisions of this act shall have been adopted by an election, the commission shall annually, and not later than 20 days prior to the date for the publishing of the budget of such city or school district, certify its~~

1 *any such tax, the authority shall submit the proposed levy to the governing*
2 *body of the city for review and approval thereof.* Any tax authorized
3 hereunder shall be levied and collected in like manner with other taxes,
4 and the board of directors shall, on or before August 25, of each year,
5 certify the same to the county clerk who shall place the same on the tax
6 roll of the county to be collected by the county treasurer and paid over to
7 the board of directors of the authority.

8 ~~[Sec. 21. K.S.A. 2015 Supp. 75-2551 is hereby amended to read as~~
9 ~~follows: 75-2551. Federal funds for public library service made available~~
10 ~~to the state which are administered by the state librarian or state board may~~
11 ~~be used in support of any one or more regional system of cooperating~~
12 ~~libraries within the provisions of such federal legislation. The use of funds~~
13 ~~of any regional system of cooperating libraries shall be established by the~~
14 ~~system board by contracts with boards of participating libraries, or~~
15 ~~otherwise.~~

16 Participating boards shall have the power and are hereby authorized to
17 pay for services purchased from the system board.

18 Any funds appropriated by the legislature and administered by the state
19 librarian for the promotion of library services may be used to pay all or
20 part of the expenses and equipment of any regional system of cooperating
21 libraries.

22 The system board shall be subject to the cash basis and budget laws of
23 the state. The budget of the system board shall be prepared, adopted and
24 published as provided by law and hearing shall be held thereon in the first
25 week of the month of August of each year. The tax levy made pursuant to
26 the budget shall be based upon the certified preliminary abstract of
27 property values submitted to the director of property valuation pursuant to
28 K.S.A. 79-1604, and amendments thereto, and shall be certified to the
29 county clerks of each county in the territory of the regional system of
30 cooperating libraries.

31 Each system board ~~is hereby authorized to may levy not in excess of 3/4~~
32 ~~mill of tax to be used for library purposes on all of the taxable property~~
33 ~~within the boundaries of the regional system of cooperating libraries that is~~
34 ~~not within a district supporting a library with funds of the district. Before~~
35 ~~laying any such tax, the system board shall submit the question to the~~
36 ~~qualified electors of such regional system of cooperating libraries at a~~
37 ~~general or special election and the affirmative vote of a majority of the~~
38 ~~votes cast at such election shall be sufficient to authorize the levy.]~~

39 Sec. 22. K.S.A. 80-1520 is hereby amended to read as follows: 80-
40 1520. The governing body of any fire district operating under the
41 provisions of this act other than fire districts located in counties having a
42 population of more than sixty thousand (60,000) 60,000 and not more than
43 one hundred thousand (100,000) shall have the power to 100,000 may levy

1 members who shall represent, as nearly as may be possible, the
2 geographical areas in such consolidated area. Members of the governing
3 body first appointed shall be appointed as follows: Two for a term of one
4 year; two for a term of two years; and three for a term of three years.
5 Thereafter all members shall be appointed for a term of three years. All
6 vacancies on such board shall be filled by appointment for the remainder
7 of the unexpired term. Members of the governing body shall receive no
8 compensation for their services but shall be allowed their actual expenses
9 incurred in the performance of their official duties.

10 ~~Within thirty (30) 30~~ days after the governing body is appointed and
11 annually thereafter the governing body shall meet and organize by the
12 election from its membership of a chairperson, vice-chairperson and a
13 secretary and treasurer. The secretary and treasurer shall each give a
14 corporate surety bond, conditioned for the faithful performance of duty
15 and accounting for all money coming into their hands by virtue of such
16 position. Such bonds shall be approved and be in an amount fixed by the
17 governing body.

18 The governing body of such consolidated district ~~shall have authority to~~
19 ~~may~~ levy taxes and special assessments as provided by law; ~~to~~ enter into
20 contracts, ~~to~~ acquire by lease or purchase and to operate and maintain fire
21 fighting equipment, and ~~to~~ acquire or construct buildings to house the
22 same and to do all things necessary to effectuate the purposes of this act
23 except that no tax or special assessment shall be levied by such governing
24 body without first having been submitted to and having been approved by
25 the board of county commissioners. In addition to the powers provided for
26 in this section, the governing body shall have any powers granted to a fire
27 district under K.S.A. 80-1514a, *and amendments thereto*.

28 The governing body of such consolidated district is authorized to make
29 an annual levy of taxes upon the taxable property located within the
30 consolidated fire district in an amount approved by the board of county
31 commissioners but not to exceed seven mills.

32 The governing body of any district shall also have the authority to issue
33 general obligation bonds and no-fund warrants under the provisions of
34 K.S.A. 80-1514b, *and amendments thereto*.

35 Sec. 24. K.S.A. 3-114, ~~[2-1220, 12-1234, 12-1267, 12-1270, 12-~~
36 ~~1276]~~ 12-1688, 13-13a18, 13-13a23, 19-3557, 19-3617, 19-3622, 27-322,
37 27-333, 80-1520 and 80-1548 and K.S.A. 2015 Supp. ~~[12-1288]~~ 12-1927,
38 12-1928, 12-1936, ~~27-323 [and 75-255]~~ are hereby repealed.

39 Sec. 25. This act shall take effect and be in force from and after its
40 publication in the statute book.

and