

AMENDMENTS TO LB 977

Introduced by Education.

1           1. Strike the original sections and insert the following  
2 new sections:

3           Section 1. Section 77-3442, Revised Statutes Supplement,  
4 2007, is amended to read:

5           77-3442 (1) Property tax levies for the support of local  
6 governments for fiscal years beginning on or after July 1, 1998,  
7 shall be limited to the amounts set forth in this section except as  
8 provided in section 77-3444.

9           (2) (a) Except as provided in subdivision (2) (e) of this  
10 section, school districts and multiple-district school systems,  
11 except learning communities and school districts that are members  
12 of learning communities, may levy a maximum levy of one dollar and  
13 five cents per one hundred dollars of taxable valuation of property  
14 subject to the levy.

15           (b) For each fiscal year, learning communities may levy  
16 a maximum levy for the general fund budgets of member school  
17 districts equal to the local effort rate prescribed in section  
18 79-1015.01 for such fiscal year. The proceeds from the levy  
19 pursuant to this subdivision shall be distributed pursuant to  
20 section 79-1073.

21           (c) Except as provided in subdivision (2) (e) of this  
22 section, for each fiscal year, school districts that are members  
23 of learning communities may levy for purposes of such districts'

1 general fund budget and special building funds a maximum combined  
2 levy of the difference of one dollar and five cents on each one  
3 hundred dollars of taxable property subject to the levy minus  
4 the learning community levies pursuant to subdivisions (2)(b) and  
5 (2)(g) of this section for such learning community.

6 (d) Excluded from the limitations in subdivisions (2)(a)  
7 and (2)(c) of this section are amounts levied to pay for  
8 sums agreed to be paid by a school district to certificated  
9 employees in exchange for a voluntary termination of employment  
10 and amounts levied to pay for special building funds and sinking  
11 funds established for projects commenced prior to April 1, 1996,  
12 for construction, expansion, or alteration of school district  
13 buildings. For purposes of this subsection, commenced means any  
14 action taken by the school board on the record which commits  
15 the board to expend district funds in planning, constructing, or  
16 carrying out the project.

17 (e) Federal aid school districts may exceed the maximum  
18 levy prescribed by subdivision (2)(a) or (2)(c) of this section  
19 only to the extent necessary to qualify to receive federal aid  
20 pursuant to Title VIII of Public Law 103-382, as such title existed  
21 on September 1, 2001. For purposes of this subdivision, federal  
22 aid school district means any school district which receives ten  
23 percent or more of the revenue for its general fund budget from  
24 federal government sources pursuant to Title VIII of Public Law  
25 103-382, as such title existed on September 1, 2001.

26 (f) For school fiscal year 2002-03 through school fiscal  
27 year 2007-08, school districts and multiple-district school systems

1 may, upon a three-fourths majority vote of the school board of  
2 the school district, the board of the unified system, or the  
3 school board of the high school district of the multiple-district  
4 school system that is not a unified system, exceed the maximum  
5 levy prescribed by subdivision (2) (a) of this section in an amount  
6 equal to the net difference between the amount of state aid that  
7 would have been provided under the Tax Equity and Educational  
8 Opportunities Support Act without the temporary aid adjustment  
9 factor as defined in section 79-1003 for the ensuing school fiscal  
10 year for the school district or multiple-district school system  
11 and the amount provided with the temporary aid adjustment factor.  
12 The State Department of Education shall certify to the school  
13 districts and multiple-district school systems the amount by which  
14 the maximum levy may be exceeded for the next school fiscal year  
15 pursuant to this subdivision (f) of this subsection on or before  
16 February 15 for school fiscal years 2004-05 through 2007-08.

17 (g) For each fiscal year, learning communities may levy a  
18 maximum levy of two cents on each one hundred dollars of taxable  
19 property subject to the levy for special building funds for member  
20 school districts. The proceeds from the levy pursuant to this  
21 subdivision shall be distributed pursuant to section 79-1073.01.

22 (h) For each fiscal year, learning communities may levy  
23 a maximum levy of five cents on each one hundred dollars of  
24 taxable property subject to the levy for elementary learning center  
25 facilities and for up to fifty percent of the estimated cost for  
26 capital projects approved by the learning community coordinating  
27 council pursuant to section 79-2111.

1           (3) Community colleges may levy a maximum levy calculated  
2 pursuant to the Community College Foundation and Equalization Aid  
3 Act on each one hundred dollars of taxable property subject to the  
4 levy.

5           (4) (a) Natural resources districts may levy a maximum  
6 levy of four and one-half cents per one hundred dollars of taxable  
7 valuation of property subject to the levy.

8           (b) Natural resources districts shall also have the power  
9 and authority to levy a tax equal to the dollar amount by which  
10 their restricted funds budgeted to administer and implement ground  
11 water management activities and integrated management activities  
12 under the Nebraska Ground Water Management and Protection Act  
13 exceed their restricted funds budgeted to administer and implement  
14 ground water management activities and integrated management  
15 activities for FY2003-04, not to exceed one cent on each one  
16 hundred dollars of taxable valuation annually on all of the taxable  
17 property within the district.

18           (c) In addition, natural resources districts located in  
19 a river basin, subbasin, or reach that has been determined to  
20 be fully appropriated pursuant to section 46-714 or designated  
21 as overappropriated pursuant to section 46-713 by the Department  
22 of Natural Resources shall also have the power and authority to  
23 levy a tax equal to the dollar amount by which their restricted  
24 funds budgeted to administer and implement ground water management  
25 activities and integrated management activities under the Nebraska  
26 Ground Water Management and Protection Act exceed their restricted  
27 funds budgeted to administer and implement ground water management

1 activities and integrated management activities for FY2005-06, not  
2 to exceed three cents on each one hundred dollars of taxable  
3 valuation on all of the taxable property within the district for  
4 fiscal year 2006-07 and each fiscal year thereafter through fiscal  
5 year 2011-12.

6 (5) Educational service units may levy a maximum levy of  
7 one and one-half cents per one hundred dollars of taxable valuation  
8 of property subject to the levy.

9 (6) (a) Incorporated cities and villages which are not  
10 within the boundaries of a municipal county may levy a maximum levy  
11 of forty-five cents per one hundred dollars of taxable valuation  
12 of property subject to the levy plus an additional five cents per  
13 one hundred dollars of taxable valuation to provide financing for  
14 the municipality's share of revenue required under an agreement  
15 or agreements executed pursuant to the Interlocal Cooperation Act  
16 or the Joint Public Agency Act. The maximum levy shall include  
17 amounts levied to pay for sums to support a library pursuant  
18 to section 51-201, museum pursuant to section 51-501, visiting  
19 community nurse, home health nurse, or home health agency pursuant  
20 to section 71-1637, or statue, memorial, or monument pursuant to  
21 section 80-202.

22 (b) Incorporated cities and villages which are within the  
23 boundaries of a municipal county may levy a maximum levy of ninety  
24 cents per one hundred dollars of taxable valuation of property  
25 subject to the levy. The maximum levy shall include amounts paid  
26 to a municipal county for county services, amounts levied to pay  
27 for sums to support a library pursuant to section 51-201, a museum

1 pursuant to section 51-501, a visiting community nurse, home health  
2 nurse, or home health agency pursuant to section 71-1637, or a  
3 statue, memorial, or monument pursuant to section 80-202.

4 (7) Sanitary and improvement districts which have been in  
5 existence for more than five years may levy a maximum levy of forty  
6 cents per one hundred dollars of taxable valuation of property  
7 subject to the levy, and sanitary and improvement districts which  
8 have been in existence for five years or less shall not have  
9 a maximum levy. Unconsolidated sanitary and improvement districts  
10 which have been in existence for more than five years and are  
11 located in a municipal county may levy a maximum of eighty-five  
12 cents per hundred dollars of taxable valuation of property subject  
13 to the levy.

14 (8) Counties may levy or authorize a maximum levy of  
15 fifty cents per one hundred dollars of taxable valuation of  
16 property subject to the levy, except that five cents per one  
17 hundred dollars of taxable valuation of property subject to the  
18 levy may only be levied to provide financing for the county's  
19 share of revenue required under an agreement or agreements executed  
20 pursuant to the Interlocal Cooperation Act or the Joint Public  
21 Agency Act. The maximum levy shall include amounts levied to pay  
22 for sums to support a library pursuant to section 51-201 or museum  
23 pursuant to section 51-501. The county may allocate up to fifteen  
24 cents of its authority to other political subdivisions subject  
25 to allocation of property tax authority under subsection (1) of  
26 section 77-3443 and not specifically covered in this section to  
27 levy taxes as authorized by law which do not collectively exceed

1 fifteen cents per one hundred dollars of taxable valuation on any  
2 parcel or item of taxable property. The county may allocate to  
3 one or more other political subdivisions subject to allocation  
4 of property tax authority by the county under subsection (1) of  
5 section 77-3443 some or all of the county's five cents per one  
6 hundred dollars of valuation authorized for support of an agreement  
7 or agreements to be levied by the political subdivision for the  
8 purpose of supporting that political subdivision's share of revenue  
9 required under an agreement or agreements executed pursuant to the  
10 Interlocal Cooperation Act or the Joint Public Agency Act. If an  
11 allocation by a county would cause another county to exceed its  
12 levy authority under this section, the second county may exceed the  
13 levy authority in order to levy the amount allocated.

14 (9) Municipal counties may levy or authorize a maximum  
15 levy of one dollar per one hundred dollars of taxable valuation  
16 of property subject to the levy. The municipal county may allocate  
17 levy authority to any political subdivision or entity subject to  
18 allocation under section 77-3443.

19 (10) Property tax levies for judgments, except judgments  
20 or orders from the Commission of Industrial Relations, obtained  
21 against a political subdivision which require or obligate a  
22 political subdivision to pay such judgment, to the extent such  
23 judgment is not paid by liability insurance coverage of a  
24 political subdivision, for preexisting lease-purchase contracts  
25 approved prior to July 1, 1998, for bonded indebtedness approved  
26 according to law and secured by a levy on property, and for  
27 payments by a public airport to retire interest-free loans from the

1 Department of Aeronautics in lieu of bonded indebtedness at a lower  
2 cost to the public airport are not included in the levy limits  
3 established by this section.

4 (11) The limitations on tax levies provided in this  
5 section are to include all other general or special levies  
6 provided by law. Notwithstanding other provisions of law, the  
7 only exceptions to the limits in this section are those provided by  
8 or authorized by sections 77-3442 to 77-3444.

9 (12) Tax levies in excess of the limitations in this  
10 section shall be considered unauthorized levies under section  
11 77-1606 unless approved under section 77-3444.

12 (13) For purposes of sections 77-3442 to 77-3444,  
13 political subdivision means a political subdivision of this state  
14 and a county agricultural society.

15 (14) For school districts that file a binding resolution  
16 on or before May 9, 2008, with the county assessors, county clerks,  
17 and county treasurers for all counties in which the school district  
18 has territory pursuant to subdivision (7) of section 79-458, if the  
19 combined levies, except levies for bonded indebtedness approved by  
20 the voters of the school district and levies for the refinancing  
21 of such bonded indebtedness, are in excess of the greater of (a)  
22 one dollar and twenty cents per one hundred dollars of taxable  
23 valuation of property subject to the levy or (b) the maximum  
24 levy authorized by a vote pursuant to section 77-3444, all school  
25 district levies, except levies for bonded indebtedness approved by  
26 the voters of the school district and levies for the refinancing of  
27 such bonded indebtedness, shall be considered unauthorized levies

1 under section 77-1606.

2           Sec. 2. Section 79-458, Revised Statutes Supplement,  
3 2007, is amended to read:

4           79-458 (1) Any freeholder or freeholders, person in  
5 possession or constructive possession as vendee pursuant to a  
6 contract of sale of the fee, holder of a school land lease under  
7 section 72-232, or entrant upon government land who has not yet  
8 received a patent therefor may file a petition ~~on or before July~~  
9 ~~15 for 2007 and~~ on or before June 1 for all other years with  
10 a board consisting of the county assessor, county clerk, and  
11 county treasurer, asking to have any tract or tracts of land  
12 described in the petition set off from an existing ~~Class II or III~~  
13 school district in which the land is situated and attached to ~~an~~  
14 ~~accredited~~ a different school district which is contiguous to such  
15 tract or tracts of land if:

16           ~~(a)~~ (a)(i) The school district in which the land is  
17 situated is a Class II or III school district which has had an  
18 average daily membership in grades nine through twelve of less  
19 than sixty for the two consecutive school fiscal years immediately  
20 preceding the filing of the petition;

21           ~~(b)~~ (ii) Such Class II or III school district has  
22 voted pursuant to section 77-3444 to exceed the maximum levy  
23 established pursuant to subdivision (2)(a) of section 77-3442,  
24 which vote is effective for the school fiscal year in which the  
25 petition is filed or for the following school fiscal year;

26           ~~(c)~~ (iii) The high school in such Class II or III school  
27 district is within fifteen miles on a maintained public highway or

1 maintained public road of another public high school; and

2 ~~(d)~~ (iv) Neither school district is a member of a  
3 learning community; or-

4 (b) Except as provided in subsection (7) of this section,  
5 the school district in which the land is situated, regardless of  
6 the class of school district, has approved a budget for the school  
7 fiscal year in which the petition is filed that will cause the  
8 combined levies for such school fiscal year, except levies for  
9 bonded indebtedness approved by the voters of such school district  
10 and levies for the refinancing of such bonded indebtedness, to  
11 exceed the greater of (i) one dollar and twenty cents per one  
12 hundred dollars of taxable valuation of property subject to the  
13 levy or (ii) the maximum levy authorized by a vote pursuant to  
14 section 77-3444.

15 For purposes of determining whether a tract of land is  
16 contiguous, all petitions currently being considered by the board  
17 shall be considered together as a whole.

18 (2) The petition shall state the reasons for the proposed  
19 change and shall show with reference to the land of each  
20 petitioner: (a) That (i) the land described in the petition is  
21 either owned by the petitioner or petitioners or that he, she,  
22 or they hold a school land lease under section 72-232, are in  
23 possession or constructive possession as vendee under a contract  
24 of sale of the fee simple interest, or have made an entry on  
25 government land but have not yet received a patent therefor and  
26 (ii) such tract of land includes all such contiguous land owned or  
27 controlled by each petitioner; (b) that the ~~land described in the~~

1 petition is located in a Class II or III district that is not a  
2 member of a learning community, the district has had an average  
3 daily membership in grades nine through twelve of less than sixty  
4 for the two consecutive school fiscal years immediately preceding  
5 the filing of the petition, the district has voted to exceed the  
6 maximum levy established pursuant to subdivision ~~(2)(a)~~ of section  
7 77-3442 as provided in subdivision ~~(1)(b)~~ of this section, and the  
8 land is to be attached to an accredited school district which is  
9 contiguous to such tract or tracts of land and which is not a  
10 member of a learning community, conditions of subdivision (1)(a) or  
11 (1)(b) of this section have been met; and (c) that such petition is  
12 approved by a majority of the members of the school board of the  
13 district to which such land is sought to be attached.

14 (3) The petition shall be verified by the oath of each  
15 petitioner. Notice of the filing of the petition and of the hearing  
16 on such petition before the board constituted as prescribed in  
17 subsection (1) or (4) of this section shall be given at least  
18 ten days prior to the date of such hearing by one publication  
19 in a legal newspaper of general circulation in each district and  
20 by posting a notice on the outer door of the schoolhouse in each  
21 district affected thereby, and such notice shall designate the  
22 territory to be transferred. Following the filing of a petition  
23 pursuant to this section, such board shall hold a public hearing  
24 on the petition and, ~~on or~~ before November 1 following the filing  
25 of the petition, shall approve or disapprove the petition on or  
26 before July 15 following the filing of the petition based on  
27 a determination of whether the petitioner has complied with all

1 requirements of this section. If such board approves the petition,  
2 such board shall change the boundaries of the school districts so  
3 as to set off the land described in the petition and attach it to  
4 such district pursuant to the petition with an effective date of  
5 August 15 following the filing of the petition, which actions shall  
6 cause such transfer to be in effect for levies set for the year in  
7 which such transfer takes effect.

8 (4) Petitions requesting transfers of property across  
9 county lines shall be addressed jointly to the county clerks of  
10 the counties concerned, and the petitions shall be acted upon  
11 by the county assessors, county clerks, and county treasurers of  
12 the counties involved as one board, with the county clerk of the  
13 county from which the land is sought to be transferred acting as  
14 chairperson of the board.

15 (5) Appeals may be taken from the action of such board  
16 or, when such board fails to agree, act on the petition, on or  
17 before August 1 following the filing of the petition, to the  
18 district court of the county in which the land is located ~~within~~  
19 ~~twenty days after entry of such action on the records of the board~~  
20 ~~by the county clerk of the county in which the land is located~~  
21 ~~or within twenty days after November 1 if such board fails to act~~  
22 ~~upon such petition,~~ on or before August 10 following the filing  
23 of the petition, in the same manner as appeals are now taken from  
24 the action of the county board in the allowance or disallowance of  
25 claims against the county. If an appeal is taken from the action of  
26 the board approving the petition or failing to act on the petition,  
27 the transfer shall occur effective August 15 following the filing

1 of the petition, which actions shall cause such transfer to be in  
2 effect for levies set for the year in which such transfer takes  
3 effect, unless action by the district court prevents such transfer.

4 (6) This section does not apply to any school district  
5 located on an Indian reservation and substantially or totally  
6 financed by the federal government.

7 ~~(7) If approved by the board, the transfer shall take~~  
8 ~~place on January 1 next following the filing of the petition.~~

9 (7) For school districts that have approved a budget for  
10 school fiscal year 2007-08 that will cause the combined levies,  
11 except levies for bonded indebtedness approved by the voters of  
12 the school district and levies for the refinancing of such bonded  
13 indebtedness, to exceed the greater of (a) one dollar and twenty  
14 cents per one hundred dollars of taxable valuation of property  
15 subject to the levy or (b) the maximum levy authorized by a vote  
16 pursuant to section 77-3444, the school boards of such school  
17 districts may adopt a binding resolution stating that the combined  
18 levies, except levies for bonded indebtedness approved by the  
19 voters of the school district and levies for the refinancing of  
20 such bonded indebtedness, for school fiscal year 2008-09 shall not  
21 exceed the greater of (i) one dollar and twenty cents per one  
22 hundred dollars of taxable valuation of property subject to the  
23 levy or (ii) the maximum levy authorized by a vote pursuant to  
24 section 77-3444. On or before May 9, 2008, such binding resolutions  
25 shall be filed with the Auditor of Public Accounts and the county  
26 assessors, county clerks, and county treasurers for all counties in  
27 which the school district has territory. If such binding resolution

1 is filed on or before May 9, 2008, land shall not be set off and  
2 attached to another district pursuant to subdivision (2) (b) of this  
3 section in 2008.

4 (8) Nothing in this section shall be construed to detach  
5 obligations for voter-approved bonds from any tract of land.

6 Sec. 3. Section 79-4,108, Revised Statutes Supplement,  
7 2007, is amended to read:

8 79-4,108 (1) Unified system means two or more Class II or  
9 III school districts participating in an interlocal agreement  
10 under the Interlocal Cooperation Act with approval from the  
11 State Committee for the Reorganization of School Districts. The  
12 interlocal agreement may include Class I districts if the entire  
13 valuation is included in the unified system. The interlocal  
14 agreement shall provide for a minimum term of three school  
15 years. The agreement shall provide that all property tax and  
16 state aid resources shall be shared by the unified system and  
17 that a board composed of school board members, with at least  
18 one school board member from each district, shall determine  
19 the general fund levy, within the limitations placed on school  
20 districts and multiple-district school systems pursuant to section  
21 77-3442, to be applied in all participating districts and shall  
22 determine the distribution of property tax and state aid resources  
23 within the unified system. For purposes of section 77-3442, the  
24 multiple-district school system shall include all of the Class I,  
25 II, and III districts participating in the unified system and the  
26 Class I districts or portions thereof affiliated with any of the  
27 participating Class II and III districts. The interlocal agreement

1 shall also provide that certificated staff will be employees  
2 of the unified system. For any certificated staff employed by  
3 the unified system, tenure and seniority as of the effective  
4 date of the interlocal agreement shall be transferred to the  
5 unified system and tenure and seniority provisions shall continue  
6 in the unified system except as provided in sections 79-850 to  
7 79-858. If a district withdraws from the unified system or if  
8 the interlocal agreement expires and is not renewed, certificated  
9 staff employed by a participating district immediately prior to  
10 the unification shall be reemployed by the original district and  
11 tenure and seniority as of the effective date of the withdrawal  
12 or expiration shall be transferred to the original district. The  
13 certificated staff hired by the unified system but not employed  
14 by a participating district immediately prior to the unification  
15 shall be subject to the reduction-in-force policy of the unified  
16 system. The interlocal agreement shall also require participating  
17 districts to pay obligations of the unified system pursuant to  
18 sections 79-850 to 79-858 on a pro rata basis based on the adjusted  
19 valuations if a district withdraws from the unified system or if  
20 the interlocal agreement expires and is not renewed. Additional  
21 provisions in the interlocal agreement shall be determined by the  
22 participating districts and shall encourage cooperation within the  
23 unified system.

24 (2) Application for unification shall be made to the  
25 state committee. The application shall contain a copy of the  
26 interlocal agreement signed by the president of each participating  
27 school board. The state committee shall approve or disapprove

1 applications for unification within forty days after receipt  
2 of the application. If the interlocal agreement complies with  
3 subsection (1) of this section and all school boards of the  
4 participating districts have approved the interlocal agreement,  
5 the state committee shall approve the application. Unification  
6 agreements shall be effective on June 1 following approval from  
7 the state committee for status as a unified system or on the date  
8 specified in the interlocal agreement, except that the date shall  
9 be on or after June 1 and on or before September 1 for a specified  
10 year. The board established in the interlocal agreement may begin  
11 meeting any time after the application has been approved by the  
12 state committee.

13 (3) Upon granting the application for unification,  
14 the State Department of Education shall recognize the unified  
15 system as a single Class II or III district for state aid,  
16 budgeting, accreditation, enrollment of students, state programs,  
17 and reporting. The unified system shall submit a single report  
18 document for each of the reports required of school districts  
19 pursuant to Chapter 79 and shall submit a single budget document  
20 pursuant to the Nebraska Budget Act and sections 13-518 to 13-522.  
21 The class of district shall be the same as the majority of  
22 participating districts, excluding Class I districts. If there are  
23 an equal number of Class II and Class III districts in the unified  
24 system, the unified system shall be recognized by the department as  
25 a Class III district.

26 (4) The school districts participating in a unified  
27 system shall retain their separate identities for all purposes

1 except those specified in this section, and participation in a  
2 unified system shall not be considered a reorganization.

3 (5) The withdrawal of a participating school district  
4 from a unified system or dissolution of a unified system shall  
5 occur only if each participating school district in such unified  
6 system either will be merged with at least one other school  
7 district or will continue participation in such unified system  
8 with at least one other participating school district following  
9 such withdrawal or dissolution. The withdrawal of a participating  
10 school district from a unified system or dissolution of a unified  
11 system shall be accomplished and the rights and liabilities of  
12 the participating school districts determined through an action for  
13 declaratory judgment pursuant to the Uniform Declaratory Judgments  
14 Act. An action under the act praying for the withdrawal of a  
15 participating school district, dissolution of the unified system,  
16 or a declaration of the rights and liabilities of the participating  
17 school districts may be brought by the school board of any  
18 participating school district. The court shall have jurisdiction  
19 to determine all matters relating to the rights and liabilities  
20 of the participating school districts, including, but not limited  
21 to, the allocation among the participating school districts of  
22 (a) the certificated staff employed by the unified system among  
23 the participating school districts, (b) the real and personal  
24 property acquired by and held in the name of the unified system,  
25 (c) the local, state, and federal revenue of the unified system,  
26 including state aid to be paid to the unified system for the year  
27 following the withdrawal of a participating school district or the

1 dissolution of the unified system, and (d) the liability for the  
2 repayment pursuant to subsection (8) of section 79-1010 of any  
3 incentive aid received by the unified system and its participating  
4 school districts, which liability shall be subtracted from the  
5 state aid of the participating school districts to which such  
6 repayment is allocated for the school fiscal years following the  
7 last school fiscal year of participation of a withdrawing school  
8 district or the operation of the dissolved unified system. The  
9 State Department of Education shall implement and enforce all terms  
10 of any decree of declaratory judgment entered pursuant to this  
11 section.

12 (6) After the effective date of this act, the State  
13 Committee for the Reorganization of School Districts shall not  
14 approve or order into effect any new unified system under  
15 this section. The committee may approve and order into effect  
16 the addition of school districts to a unified system or the  
17 continuation of a unified system if the continuing unified system  
18 will consist of at least two school districts which are continuing  
19 participation in the unified system.

20 Sec. 4. Original sections 77-3442, 79-458, and 79-4,108,  
21 Revised Statutes Supplement, 2007, are repealed.

22 Sec. 5. Since an emergency exists, this act takes effect  
23 when passed and approved according to law.