Introduced by Briese, 41.

Read first time January 19, 2021

Committee: Revenue

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-2715.07, 77-2717, and 77-2734.03, Revised Statutes Cumulative Supplement, 2020; to adopt the Nebraska Child Care Contribution Tax Credit Act; to harmonize provisions; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,
Section 1. Sections 1 to 8 of this act shall be known and may be cited as the Nebraska Child Care Contribution Tax Credit Act.

Sec. 2. The Legislature finds that COVID-19 has greatly impacted the child care industry, and access to quality child care opportunities is crucial to Nebraska's ongoing economic stability and growth.

Sec. 3. For purposes of the Nebraska Child Care Contribution Tax Credit Act:

(1) Child means an individual who is twelve years of age or less;

(2) Child care and education provider means a person who owns or operates an eligible child care and early childhood education program;

(3) Department means the Department of Revenue;

(4) Eligible child care and early childhood education program means a program that:

(a) Is enrolled to participate in the quality rating and improvement system developed under the Step Up to Quality Child Care Act;

(b) Is licensed as a family child care home I, family child care home II, child care center, preschool, or school-age-only center; and

(c) Operates as a for-profit child care business or is a nonprofit organization under the Internal Revenue Code of 1986;

(5) Intermediary means any organization that distributes funds for the purpose of supporting an eligible child care and early childhood education program;

(6) Qualifying contribution means a contribution in the form of cash, check, cash equivalent, agricultural commodity, livestock, or publicly traded security that is used for one or more of the purposes described in subsection (4) of section 4 of this act. A contribution of services or property is not a qualifying contribution; and

(7) Taxpayer means any person subject to the income tax imposed by the Nebraska Revenue Act of 1986. The term includes resident and nonresident individuals, estates, trusts, and corporations.

Sec. 4. (1) For taxable years beginning or deemed to begin on or
after January 1, 2022, and before January 1, 2027, under the Internal Revenue Code of 1986, as amended, any taxpayer who makes a qualifying contribution may apply to the department to receive a nonrefundable tax credit against the income tax imposed by the Nebraska Revenue Act of 1967.

(2)(a) The credit shall be equal to either fifty percent or seventy-five percent of the taxpayer's qualifying contribution made during the taxable year, except that the credit for a taxpayer shall not exceed one hundred thousand dollars for any single taxable year.

(b) The credit shall be equal to seventy-five percent of the qualifying contribution if:

(i) The eligible child care and early childhood education program that receives the contribution has a physical presence in an opportunity zone in this state designated pursuant to the federal Tax Cuts and Jobs Act, Public Law 115-97; or

(ii) The eligible child care and early childhood education program that receives the contribution has at least one child enrolled in the child care subsidy program established pursuant to section 68-1202 and the child care and education provider is actively caring and billing for the child as verified by the Department of Health and Human Services.

(c) The credit shall be equal to fifty percent of the qualifying contribution if subdivision (2)(b) of this section does not apply.

(3) If a taxpayer's credit exceeds the total tax due, the taxpayer may carry forward the excess credit for up to five taxable years after the taxable year in which the credit was first allowed, but the taxpayer must use the carryover credit in the earliest taxable year possible.

(4) A qualifying contribution shall be used for the purposes of promoting or enhancing quality child care and early childhood education programs. Such purposes include, but are not limited to, contributions:

(a) For the establishment or operation of an eligible child care and early childhood education program;
(b) For the establishment of a registered grant or loan program for parents requiring financial assistance for an eligible child care and early childhood education program;

(c) To an early childhood collaborative or another intermediary for the training, technical assistance, or mentorship of child care and education providers;

(d) For the establishment or ongoing costs of an information dissemination program that assists parents with information and referral services for child care;

(e) To a for-profit child care business, including family home providers. The for-profit child care business must use the proceeds of a qualifying contribution for the (i) acquisition or improvement of the child care facilities, (ii) equipment, (iii) services, or (iv) employee retention; and

(f) To an intermediary for the establishment or operation of an eligible child care and early childhood education program or a program for parents requiring financial assistance for an eligible child care and early childhood education program.

(5) In no event shall credits be allowed for contributions that are not directly related to promoting or enhancing quality child care and early childhood education programs. A contribution shall not qualify for a credit under this section if:

(a) The contribution is made to a child care provider in which the taxpayer or a person related to the taxpayer has a financial interest which would result in direct benefit to the taxpayer or related person, unless the contribution is part of a bona fide arm's length transaction where the contribution is to enhance or promote quality early childhood education;

(b) The contribution is made to a for-profit child care business and is not directly invested in the acquisition or improvement of child care facilities, equipment, services, or employee retention; or
(c) The contribution is not directly related to promoting or enhancing quality child care and early childhood education programs in Nebraska.

Sec. 5. (1) A taxpayer shall apply for the credit provided under the Nebraska Child Care Contribution Tax Credit Act by submitting an application to the department with the following information:

(a) Documentation to show that the contribution is a qualifying contribution and meets the requirements provided in the act; and

(b) Any other documentation required by the department.

(2) If the department determines that the taxpayer qualifies for tax credits under the act, the department shall approve the application and certify the amount of credits approved to the taxpayer. The department shall consider applications in the order in which they are received and may approve tax credits under this section in any year until the aggregate limit allowed under section 6 of this act has been reached.

(3) The credits allowed under the act shall be available for taxable years beginning or deemed to begin on or after January 1, 2022, and before January 1, 2027.

Sec. 6. The department may approve tax credits under the Nebraska Child Care Contribution Tax Credit Act each year until the total amount of credits approved for the year reaches fifteen million dollars.

Sec. 7. (1) If the department finds that a person has obtained a credit by fraud or misrepresentation, the credits shall be disallowed and the taxpayer's state income tax for the taxable year in which the credit was claimed shall be increased by the amount necessary to recapture the credit.

(2) Credits granted to a taxpayer, but later disallowed, may be recovered by the department within three years after the end of the taxable year in which the credit was claimed.

Sec. 8. The department may adopt and promulgate rules and regulations to carry out the Nebraska Child Care Contribution Tax Credit Act.
Act.

Sec. 9. Section 77-2715.07, Revised Statutes Cumulative Supplement, 2020, is amended to read:

77-2715.07 (1) There shall be allowed to qualified resident individuals as a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967:

(a) A credit equal to the federal credit allowed under section 22 of the Internal Revenue Code; and

(b) A credit for taxes paid to another state as provided in section 77-2730.

(2) There shall be allowed to qualified resident individuals against the income tax imposed by the Nebraska Revenue Act of 1967:

(a) For returns filed reporting federal adjusted gross incomes of greater than twenty-nine thousand dollars, a nonrefundable credit equal to twenty-five percent of the federal credit allowed under section 21 of the Internal Revenue Code of 1986, as amended, except that for taxable years beginning or deemed to begin on or after January 1, 2015, such nonrefundable credit shall be allowed only if the individual would have received the federal credit allowed under section 21 of the code after adding back in any carryforward of a net operating loss that was deducted pursuant to such section in determining eligibility for the federal credit;

(b) For returns filed reporting federal adjusted gross income of twenty-nine thousand dollars or less, a refundable credit equal to a percentage of the federal credit allowable under section 21 of the Internal Revenue Code of 1986, as amended, whether or not the federal credit was limited by the federal tax liability. The percentage of the federal credit shall be one hundred percent for incomes not greater than twenty-two thousand dollars, and the percentage shall be reduced by ten percent for each one thousand dollars, or fraction thereof, by which the reported federal adjusted gross income exceeds twenty-two thousand dollars.
dollars, except that for taxable years beginning or deemed to begin on or after January 1, 2015, such refundable credit shall be allowed only if the individual would have received the federal credit allowed under section 21 of the code after adding back in any carryforward of a net operating loss that was deducted pursuant to such section in determining eligibility for the federal credit;

(c) A refundable credit as provided in section 77-5209.01 for individuals who qualify for an income tax credit as a qualified beginning farmer or livestock producer under the Beginning Farmer Tax Credit Act for all taxable years beginning or deemed to begin on or after January 1, 2006, under the Internal Revenue Code of 1986, as amended;

(d) A refundable credit for individuals who qualify for an income tax credit under the Angel Investment Tax Credit Act, the Nebraska Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research and Development Act, or the Volunteer Emergency Responders Incentive Act; and

(e) A refundable credit equal to ten percent of the federal credit allowed under section 32 of the Internal Revenue Code of 1986, as amended, except that for taxable years beginning or deemed to begin on or after January 1, 2015, such refundable credit shall be allowed only if the individual would have received the federal credit allowed under section 32 of the code after adding back in any carryforward of a net operating loss that was deducted pursuant to such section in determining eligibility for the federal credit.

(3) There shall be allowed to all individuals as a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967:

(a) A credit for personal exemptions allowed under section 77-2716.01;

(b) A credit for contributions to certified community betterment programs as provided in the Community Development Assistance Act. Each
partner, each shareholder of an electing subchapter S corporation, each
beneficiary of an estate or trust, or each member of a limited liability
corporation shall report his or her share of the credit in the same manner
and proportion as he or she reports the partnership, subchapter S
corporation, estate, trust, or limited liability company income;

(c) A credit for investment in a biodiesel facility as provided in
section 77-27,236;

(d) A credit as provided in the New Markets Job Growth Investment
Act;

(e) A credit as provided in the Nebraska Job Creation and Mainstreet
Revitalization Act;

(f) A credit to employers as provided in section 77-27,238; and

(g) A credit as provided in the Affordable Housing Tax Credit Act;

(h) A credit as provided in the Nebraska Child Care Contribution Tax
Credit Act.

(4) There shall be allowed as a credit against the income tax
imposed by the Nebraska Revenue Act of 1967:

(a) A credit to all resident estates and trusts for taxes paid to
another state as provided in section 77-2730;

(b) A credit to all estates and trusts for contributions to
certified community betterment programs as provided in the Community
Development Assistance Act; and

(c) A refundable credit for individuals who qualify for an income
tax credit as an owner of agricultural assets under the Beginning Farmer
Tax Credit Act for all taxable years beginning or deemed to begin on or
after January 1, 2009, under the Internal Revenue Code of 1986, as
amended. The credit allowed for each partner, shareholder, member, or
beneficiary of a partnership, corporation, limited liability company, or
estate or trust qualifying for an income tax credit as an owner of
agricultural assets under the Beginning Farmer Tax Credit Act shall be
equal to the partner's, shareholder's, member's, or beneficiary's portion of the amount of tax credit distributed pursuant to subsection (6) of section 77-5211.

(5)(a) For all taxable years beginning on or after January 1, 2007, and before January 1, 2009, under the Internal Revenue Code of 1986, as amended, there shall be allowed to each partner, shareholder, member, or beneficiary of a partnership, subchapter S corporation, limited liability company, or estate or trust a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 equal to fifty percent of the partner's, shareholder's, member's, or beneficiary's portion of the amount of franchise tax paid to the state under sections 77-3801 to 77-3807 by a financial institution.

(b) For all taxable years beginning on or after January 1, 2009, under the Internal Revenue Code of 1986, as amended, there shall be allowed to each partner, shareholder, member, or beneficiary of a partnership, subchapter S corporation, limited liability company, or estate or trust a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 equal to the partner's, shareholder's, member's, or beneficiary's portion of the amount of franchise tax paid to the state under sections 77-3801 to 77-3807 by a financial institution.

(c) Each partner, shareholder, member, or beneficiary shall report his or her share of the credit in the same manner and proportion as he or she reports the partnership, subchapter S corporation, limited liability company, or estate or trust income. If any partner, shareholder, member, or beneficiary cannot fully utilize the credit for that year, the credit may not be carried forward or back.

(6) There shall be allowed to all individuals nonrefundable credits against the income tax imposed by the Nebraska Revenue Act of 1967 as provided in section 77-3604 and refundable credits against the income tax imposed by the Nebraska Revenue Act of 1967 as provided in section 77-3605.
(a) For taxable years beginning or deemed to begin on or after January 1, 2020, and before January 1, 2026, under the Internal Revenue Code of 1986, as amended, a nonrefundable credit against the income tax imposed by the Nebraska Revenue Act of 1967 in the amount of five thousand dollars shall be allowed to any individual who purchases a residence during the taxable year if such residence:

(i) Is located within an area that has been declared an extremely blighted area under section 18-2101.02;

(ii) Is the individual's primary residence; and

(iii) Was not purchased from a family member of the individual or a family member of the individual's spouse.

(b) The credit provided in this subsection shall be claimed for the taxable year in which the residence is purchased. If the individual cannot fully utilize the credit for such year, the credit may be carried forward to subsequent taxable years until fully utilized.

(c) No more than one credit may be claimed under this subsection with respect to a single residence.

(d) The credit provided in this subsection shall be subject to recapture by the Department of Revenue if the individual claiming the credit sells or otherwise transfers the residence or quits using the residence as his or her primary residence within five years after the end of the taxable year in which the credit was claimed.

(e) For purposes of this subsection, family member means an individual's spouse, child, parent, brother, sister, grandchild, or grandparent, whether by blood, marriage, or adoption.

(8) There shall be allowed to all individuals refundable credits against the income tax imposed by the Nebraska Revenue Act of 1967 as provided in the Nebraska Property Tax Incentive Act and the Renewable Chemical Production Tax Credit Act.

Sec. 10. Section 77-2717, Revised Statutes Cumulative Supplement, 2020, is amended to read:
(1)(a)(i) For taxable years beginning or deemed to begin before January 1, 2014, the tax imposed on all resident estates and trusts shall be a percentage of the federal taxable income of such estates and trusts as modified in section 77-2716, plus a percentage of the federal alternative minimum tax and the federal tax on premature or lump-sum distributions from qualified retirement plans. The additional taxes shall be recomputed by (A) substituting Nebraska taxable income for federal taxable income, (B) calculating what the federal alternative minimum tax would be on Nebraska taxable income and adjusting such calculations for any items which are reflected differently in the determination of federal taxable income, and (C) applying Nebraska rates to the result. The federal credit for prior year minimum tax, after the recomputations required by the Nebraska Revenue Act of 1967, and the credits provided in the Nebraska Advantage Microenterprise Tax Credit Act and the Nebraska Advantage Research and Development Act shall be allowed as a reduction in the income tax due. A refundable income tax credit shall be allowed for all resident estates and trusts under the Angel Investment Tax Credit Act, the Nebraska Advantage Microenterprise Tax Credit Act, and the Nebraska Advantage Research and Development Act. A nonrefundable income tax credit shall be allowed for all resident estates and trusts as provided in the New Markets Job Growth Investment Act.

(ii) For taxable years beginning or deemed to begin on or after January 1, 2014, the tax imposed on all resident estates and trusts shall be a percentage of the federal taxable income of such estates and trusts as modified in section 77-2716, plus a percentage of the federal tax on premature or lump-sum distributions from qualified retirement plans. The additional taxes shall be recomputed by substituting Nebraska taxable income for federal taxable income and applying Nebraska rates to the result. The credits provided in the Nebraska Advantage Microenterprise Tax Credit Act and the Nebraska Advantage Research and Development Act shall be allowed as a reduction in the income tax due. A refundable
income tax credit shall be allowed for all resident estates and trusts under the Angel Investment Tax Credit Act, the Nebraska Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research and Development Act, the Nebraska Property Tax Incentive Act, and the Renewable Chemical Production Tax Credit Act. A nonrefundable income tax credit shall be allowed for all resident estates and trusts as provided in the Nebraska Job Creation and Mainstreet Revitalization Act, the New Markets Job Growth Investment Act, the School Readiness Tax Credit Act, the Affordable Housing Tax Credit Act, the Nebraska Child Care Contribution Tax Credit Act, and section 77-27,238.

(b) The tax imposed on all nonresident estates and trusts shall be the portion of the tax imposed on resident estates and trusts which is attributable to the income derived from sources within this state. The tax which is attributable to income derived from sources within this state shall be determined by multiplying the liability to this state for a resident estate or trust with the same total income by a fraction, the numerator of which is the nonresident estate's or trust's Nebraska income as determined by sections 77-2724 and 77-2725 and the denominator of which is its total federal income after first adjusting each by the amounts provided in section 77-2716. The federal credit for prior year minimum tax, after the recomputations required by the Nebraska Revenue Act of 1967, reduced by the percentage of the total income which is attributable to income from sources outside this state, and the credits provided in the Nebraska Advantage Microenterprise Tax Credit Act and the Nebraska Advantage Research and Development Act shall be allowed as a reduction in the income tax due. A refundable income tax credit shall be allowed for all nonresident estates and trusts under the Angel Investment Tax Credit Act, the Nebraska Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research and Development Act, the Nebraska Property Tax Incentive Act, and the Renewable Chemical Production Tax Credit Act. A nonrefundable income tax credit shall be allowed for all
nonresident estates and trusts as provided in the Nebraska Job Creation
and Mainstreet Revitalization Act, the New Markets Job Growth Investment
Act, the School Readiness Tax Credit Act, the Affordable Housing Tax
Credit Act, the Nebraska Child Care Contribution Tax Credit Act, and
section 77-27,238.

(2) In all instances wherein a fiduciary income tax return is
required under the provisions of the Internal Revenue Code, a Nebraska
fiduciary return shall be filed, except that a fiduciary return shall not
be required to be filed regarding a simple trust if all of the trust's
beneficiaries are residents of the State of Nebraska, all of the trust's
income is derived from sources in this state, and the trust has no
federal tax liability. The fiduciary shall be responsible for making the
return for the estate or trust for which he or she acts, whether the
income be taxable to the estate or trust or to the beneficiaries thereof.
The fiduciary shall include in the return a statement of each
beneficiary's distributive share of net income when such income is
taxable to such beneficiaries.

(3) The beneficiaries of such estate or trust who are residents of
this state shall include in their income their proportionate share of
such estate's or trust's federal income and shall reduce their Nebraska
tax liability by their proportionate share of the credits as provided in
the Angel Investment Tax Credit Act, the Nebraska Advantage
Microenterprise Tax Credit Act, the Nebraska Advantage Research and
Development Act, the Nebraska Job Creation and Mainstreet Revitalization
Act, the New Markets Job Growth Investment Act, the School Readiness Tax
Credit Act, the Affordable Housing Tax Credit Act, the Nebraska Property
Tax Incentive Act, the Renewable Chemical Production Tax Credit Act, the
Nebraska Child Care Contribution Tax Credit Act, and section 77-27,238.
There shall be allowed to a beneficiary a refundable income tax credit
under the Beginning Farmer Tax Credit Act for all taxable years beginning
or deemed to begin on or after January 1, 2001, under the Internal
(4) If any beneficiary of such estate or trust is a nonresident during any part of the estate's or trust's taxable year, he or she shall file a Nebraska income tax return which shall include (a) in Nebraska adjusted gross income that portion of the estate's or trust's Nebraska income, as determined under sections 77-2724 and 77-2725, allocable to his or her interest in the estate or trust and (b) a reduction of the Nebraska tax liability by his or her proportionate share of the credits as provided in the Angel Investment Tax Credit Act, the Nebraska Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research and Development Act, the Nebraska Job Creation and Mainstreet Revitalization Act, the New Markets Job Growth Investment Act, the School Readiness Tax Credit Act, the Affordable Housing Tax Credit Act, the Nebraska Property Tax Incentive Act, the Renewable Chemical Production Tax Credit Act, the Nebraska Child Care Contribution Tax Credit Act, and section 77-27,238 and shall execute and forward to the fiduciary, on or before the original due date of the Nebraska fiduciary return, an agreement which states that he or she will file a Nebraska income tax return and pay income tax on all income derived from or connected with sources in this state, and such agreement shall be attached to the Nebraska fiduciary return for such taxable year.

(5) In the absence of the nonresident beneficiary's executed agreement being attached to the Nebraska fiduciary return, the estate or trust shall remit a portion of such beneficiary's income which was derived from or attributable to Nebraska sources with its Nebraska return for the taxable year. For taxable years beginning or deemed to begin before January 1, 2013, the amount of remittance, in such instance, shall be the highest individual income tax rate determined under section 77-2715.02 multiplied by the nonresident beneficiary's share of the estate or trust income which was derived from or attributable to sources within this state. For taxable years beginning or deemed to begin on or
after January 1, 2013, the amount of remittance, in such instance, shall be the highest individual income tax rate determined under section 77-2715.03 multiplied by the nonresident beneficiary's share of the estate or trust income which was derived from or attributable to sources within this state. The amount remitted shall be allowed as a credit against the Nebraska income tax liability of the beneficiary.

(6) The Tax Commissioner may allow a nonresident beneficiary to not file a Nebraska income tax return if the nonresident beneficiary's only source of Nebraska income was his or her share of the estate's or trust's income which was derived from or attributable to sources within this state, the nonresident did not file an agreement to file a Nebraska income tax return, and the estate or trust has remitted the amount required by subsection (5) of this section on behalf of such nonresident beneficiary. The amount remitted shall be retained in satisfaction of the Nebraska income tax liability of the nonresident beneficiary.

(7) For purposes of this section, unless the context otherwise requires, simple trust shall mean any trust instrument which (a) requires that all income shall be distributed currently to the beneficiaries, (b) does not allow amounts to be paid, permanently set aside, or used in the tax year for charitable purposes, and (c) does not distribute amounts allocated in the corpus of the trust. Any trust which does not qualify as a simple trust shall be deemed a complex trust.

(8) For purposes of this section, any beneficiary of an estate or trust that is a grantor trust of a nonresident shall be disregarded and this section shall apply as though the nonresident grantor was the beneficiary.

Sec. 11. Section 77-2734.03, Revised Statutes Cumulative Supplement, 2020, is amended to read:

77-2734.03 (1)(a) For taxable years commencing prior to January 1, 1997, any (i) insurer paying a tax on premiums and assessments pursuant to section 77-908 or 81-523, (ii) electric cooperative organized under
the Joint Public Power Authority Act, or (iii) credit union shall be credited, in the computation of the tax due under the Nebraska Revenue Act of 1967, with the amount paid during the taxable year as taxes on such premiums and assessments and taxes in lieu of intangible tax.

(b) For taxable years commencing on or after January 1, 1997, any insurer paying a tax on premiums and assessments pursuant to section 77-908 or 81-523, any electric cooperative organized under the Joint Public Power Authority Act, or any credit union shall be credited, in the computation of the tax due under the Nebraska Revenue Act of 1967, with the amount paid during the taxable year as taxes on such premiums and assessments included as Nebraska premiums and assessments under section 77-2734.05 and (ii) taxes in lieu of intangible tax.

(c) For taxable years commencing or deemed to commence prior to, on, or after January 1, 1998, any insurer paying a tax on premiums and assessments pursuant to section 77-908 or 81-523 shall be credited, in the computation of the tax due under the Nebraska Revenue Act of 1967, with the amount paid during the taxable year as assessments allowed as an offset against premium and related retaliatory tax liability pursuant to section 44-4233.

(2) There shall be allowed to corporate taxpayers a tax credit for contributions to community betterment programs as provided in the Community Development Assistance Act.

(3) There shall be allowed to corporate taxpayers a refundable income tax credit under the Beginning Farmer Tax Credit Act for all taxable years beginning or deemed to begin on or after January 1, 2001, under the Internal Revenue Code of 1986, as amended.

(4) The changes made to this section by Laws 2004, LB 983, apply to motor fuels purchased during any tax year ending or deemed to end on or after January 1, 2005, under the Internal Revenue Code of 1986, as amended.

(5) There shall be allowed to corporate taxpayers refundable income
tax credits under the Nebraska Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research and Development Act, the Nebraska Property Tax Incentive Act, and the Renewable Chemical Production Tax Credit Act.

(6) There shall be allowed to corporate taxpayers a nonrefundable income tax credit for investment in a biodiesel facility as provided in section 77-27,236.

(7) There shall be allowed to corporate taxpayers a nonrefundable income tax credit as provided in the Nebraska Job Creation and Mainstreet Revitalization Act, the New Markets Job Growth Investment Act, the School Readiness Tax Credit Act, the Affordable Housing Tax Credit Act, the Nebraska Child Care Contribution Tax Credit Act, and section 77-27,238.

Sec. 12. Original sections 77-2715.07, 77-2717, and 77-2734.03, Revised Statutes Cumulative Supplement, 2020, are repealed.