

LEGISLATIVE BILL 599

Approved by the Governor February 12, 1986

Introduced by Lamb, 43

AN ACT relating to funds; to amend sections 19-3909.01, 39-847.01, 39-1323.01, 39-1326, 39-1340, 39-1341, 39-1356, 39-1804, 39-2215, 39-2401, 60-326.01, 66-421, 66-424, 66-473, 66-479, 66-480, and 66-605.02, Reissue Revised Statutes of Nebraska, 1943, sections 66-467.01 and 77-27,132, Revised Statutes Supplement, 1984, and sections 60-302 and 66-605, Revised Statutes Supplement, 1985; to authorize a petty cash fund as prescribed; to create the Nebraska Legislative Shared Information System Cash Fund; to change provisions relating to deposits and allocations to and transfers from the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund; to create the Highway Cash Fund; to eliminate the City and County Road Fund; to harmonize provisions; to provide operative dates; to repeal the original sections, and also sections 39-2402 and 39-2403, Reissue Revised Statutes of Nebraska, 1943; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. The State Treasurer may establish a petty cash fund of not to exceed one thousand dollars for the purpose of cashing checks for state senators and state employees. The type of checks and the maximum amount for which such checks may be written shall be prescribed by the State Treasurer. Proof of state employment may be required prior to cashing a check.

Sec. 2. There is hereby created the Nebraska Legislative Shared Information System Cash Fund which fund shall consist of fees received from services provided by the Legislature. Any money in the Nebraska Legislative Shared Information System Cash Fund available for investment shall be invested by the state investment officer pursuant to sections 72-1237 to 72-1269.

Sec. 3. That section 19-3909.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3909.01. The Department of Roads shall

annually certify the amount of money which is necessary to fully fund the state's portion of the Nebraska public transportation assistance program established under section 19-3909. The State Treasurer shall monthly transfer from the Highway ~~Allocation~~ Trust Fund to the Highway Cash Fund one-twelfth of the difference between the amount appropriated for the Nebraska public transportation assistance program and the amount necessary to fully fund the state's portion of the Nebraska public transportation assistance program, except that the annual amount transferred by the State Treasurer pursuant to this section shall not exceed one million dollars.

Sec. 4. That section 39-847.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-847.01. The State Treasurer shall transfer monthly thirty-two thousand dollars from the Department of Roads' share of the Highway ~~Allocation~~ Trust Fund and thirty-two thousand dollars from the counties' share of the Highway ~~Allocation~~ Trust Fund which is allocated to bridges to the State Aid Bridge Fund.

Sec. 5. That section 39-1323.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1323.01. The Department of Roads, subject to the approval of the Governor, and the United States Department of Transportation if such department has a financial interest, is authorized to lease, rent, or permit for use, any area, or land and the buildings thereon, which area or land was acquired for highway purposes. The Director-State Engineer, for the department, and in the name of the State of Nebraska, may execute all leases, permits, and other instruments necessary to accomplish the foregoing. Such instruments may contain any conditions, covenants, exceptions, and reservations which the department deems to be in the public interest, including, but not limited to, the provision that upon notice that such property is needed for highway purposes the use and occupancy thereof shall cease. If so leased, rented, or permitted to be used by a municipality, the property may be used for such governmental or proprietary purpose as the governing body of the municipality shall determine, and such governing body may let the property to bid by private operators for proprietary uses. All money received as rent shall be deposited in the state treasury and by the State Treasurer placed in the Highway Cash Fund, subject to reimbursement, if requested, to the United States

Department of Transportation for its proportionate financial contribution. Any money in the Highway Cash Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259-

Sec. 6. That section 39-1326, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1326. The Director-State Engineer, for the department, and in the name of the State of Nebraska, may execute, acknowledge, seal, and deliver all deeds, bills of sale, and other instruments necessary and proper to carry out the sale and exchange of real property. Such deeds, bills of sale, and other instruments shall have affixed thereto the seal of the department. The deeds, bills of sale, and other instruments may contain any conditions, covenants, exceptions, and reservations, which the department deems are in the public interest, or may convey title in fee simple absolute. All money received from the sale of such property shall be deposited in the state treasury and credited to the State Highway Cash Fund.

Sec. 7. That section 39-1340, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1340. The governing body of any political or governmental subdivision or public corporation may enter into a written agreement with the department for the construction of a highway, structure, or appurtenance thereto, of greater width or capacity than would be necessary to accommodate highway traffic, upon any highway or connecting link within its boundaries, and may appropriate from any funds available, and pay into the State Highway Cash Fund such sum or sums of money as may be agreed upon. Nothing contained in this section shall prevent any such governing body from constructing such highway, structure, or appurtenance of greater width or capacity independent of any contract with the department, if such construction shall conform to such reasonable standards and regulations as the department may prescribe.

Sec. 8. That section 39-1341, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1341. The governing body of any political or governmental subdivision or public corporation may enter into a written agreement with the department for the maintenance of the additional width, as provided for in section 39-1305, by the department, and from time to

time, in accordance with such agreement, shall appropriate and pay into the State Highway Cash Fund such sums of money as may be agreed upon. Nothing contained in this section shall be construed to prevent any political or governmental subdivision or public corporation from maintaining such additional width at its own expense.

Sec. 9. That section 39-1356, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1356. The department may purchase, lease, construct, or otherwise acquire and may maintain all necessary equipment, machinery, supplies, buildings, and other essential items and employ the necessary labor to remove road materials from the land, to prepare the materials for use, and to manufacture the materials into roadmaking products. The department may sell any surplus of materials or products to any political or governmental subdivision or public corporation of this state or to any contractor who will use such materials or products exclusively for building or maintaining roads, streets, alleys, or structures of a political or governmental subdivision or public corporation of this state. The funds, received from the sale of the road materials or products, shall be paid into the state treasury and credited to the State Highway Cash Fund.

Sec. 10. That section 39-1804, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1804. The county board may, with the approval of the mayor and council or the chairman ~~chairperson~~ and board of trustees, as the case may be, whenever conditions warrant, furnish, deliver, and spread gravel of a depth not exceeding three inches, on certain streets in cities of the second class and villages having a population of not more than fifteen hundred inhabitants, and shall charge the cost of such improvement to that portion of the Highway Allocation Fund allocated to such counties from the Highway Trust Fund under the provisions of section 39-2215. ~~No 39-2402, PROVIDEB, no~~ improvement of any street or streets in cities of the second class or villages having a population of not more than fifteen hundred inhabitants, shall be made, under the provisions of this section, unless the street or streets, when graveled, will constitute one main thoroughfare through such city or village, that connects with or forms a part of the county highway system of such county, which has been or which shall be graveled up to the corporate limits of

such city or village. ~~Before~~ AND PROVIDED FURTHER, ~~before~~ being entitled to such county aid in graveling such thoroughfare, the same must have been properly graded by such city or village in accordance with the grade established in the construction of the county road system.

Sec. 11. That section 39-2215, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-2215. (1) There is hereby created in the state treasury a special fund to be known as the Highway Trust Fund.

(2) All funds credited to the Highway Trust Fund pursuant to sections 66-473, 66-479, and 66-605.02 shall be allocated as provided in such sections. The State Treasurer shall make the transfer to the Tax Refund Fund required by section 66-421.

(3) All other motor fuel taxes and special fuel taxes related to highway use retained by the state, all motor vehicle registration fees retained by the state other than those fees credited to the State Recreation Road Fund pursuant to section 60-302, and such other highway-user taxes which may be imposed by state law and allocated to the fund, except for the proceeds of the sales and use taxes derived from motor vehicles, trailers, and semitrailers credited to the fund pursuant to section 77-27.132, are hereby irrevocably pledged for the terms of the bonds to the payment of the principal, interest, and redemption premium, if any, of such bonds as they mature and become due at maturity or prior redemption and for any reserves therefor and shall, as received by the State Treasurer, be deposited in the fund for such purpose.

(4) Of the money in the fund specified in subsection (3) of this section which is not required for such the use specified in such subsection, (1) an amount equal to one dollar and fifty cents times the number of motorcycles registered during the previous month shall be placed in the Motorcycle Safety Education Fund, (2) (b) an amount to be determined annually by the Legislature through the appropriations process shall be transferred to the License Plate Cash Fund as needed to meet the current obligations associated with the manufacture of license plates and stickers or tabs provided for in sections 60-311, 60-311.02, and 60-1804, as certified by the Director of Motor Vehicles, and (3) (c) the remaining money in the Highway Trust Fund may be used for the purchase for retirement of the bonds in the open market or for any other lawful purpose, and the

balance shall be transferred monthly to the Highway Allocation Fund established by section 39-2401 for such use as may be provided by law.

(5) The State Treasurer shall monthly transfer, from the proceeds of the sales and use taxes credited to the Highway Trust Fund and any money remaining in the fund after the requirements of subsections (2) to (4) of this section are satisfied, (a) thirty thousand dollars to the Grade Crossing Protection Fund and (b) the amount calculated pursuant to section 19-3909.01 for financing the operating costs of public transportation systems to the Highway Cash Fund.

(6) Except as provided in subsection (7) of this section, the balance of the Highway Trust Fund shall be allocated fifty-three and one-third per cent, less the amount provided for in section 39-847.01, to the Department of Roads, twenty-three and one-third per cent, less the amount provided for in section 39-847.01, to the various counties for road purposes, and twenty-three and one-third per cent to the various municipalities for street purposes. The portion allocated to the Department of Roads shall be credited monthly to the Highway Cash Fund. The portions allocated to the counties and municipalities shall be credited monthly to the Highway Allocation Fund and distributed monthly as provided by law. Vehicles accorded prorated registration pursuant to section 60-305.09 shall not be included in any formula involving motor vehicle registrations used to determine the allocation and distribution of state funds for highway purposes to political subdivisions.

(7) If it is determined by December 20 of any year that a county will receive from its allocation of state-collected highway revenue and from any funds relinquished to it by municipalities within its boundaries an amount in such year which is less than such county received in state-collected highway revenue in calendar year 1969, based upon the 1976 tax rates for highway-user fuels and registration fees, the Department of Roads shall notify the State Treasurer that an amount equal to the sum necessary to provide such county with funds equal to such county's 1969 highway allocation for such year shall be transferred to such county from the Highway Trust Fund. Such makeup funds shall be matched by the county as provided in sections 39-2501 to 39-2510. The balance remaining in the fund after such transfer shall then be reallocated as provided in subsection (6) of this section.

(8) The State Treasurer shall disburse the money in the Highway Trust Fund as directed by resolution of the commission. The money deposited in the Highway Trust Fund shall be invested in the manner provided by law. The earnings therefrom, if any, shall be credited to the fund. All disbursements for the Highway Trust Fund shall be made upon warrants drawn by the Director of Administrative Services. Any money in the Highway Trust Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1269 and the earnings, if any, credited to the fund.

Sec. 12. That section 39-2401, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-2401. There is hereby established in the state treasury a special fund to be known as the Highway Allocation Fund. There shall be paid into such fund the amounts disbursed from time to time from the Highway Trust Fund as provided by law together with such sums as may be received under the provisions of section 77-27,132, and such further sums as may be appropriated thereto from the General Fund. Any money in the Highway Allocation Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259 72-1269.

Sec. 13. That section 60-302, Revised Statutes Supplement, 1985, be amended to read as follows:

60-302. No motor vehicle, trailer, semitrailer, or cabin trailer, unless otherwise expressly provided, shall be operated on the highways of this state unless such vehicle is registered in accordance with the provisions of this act Chapter 60, article 3. Every owner of a vehicle required to be registered shall make application for registration to the county treasurer of the county in which the vehicle has tax situs, as defined in section 77-1202. Such application shall be a copy of a certificate of title or, in the case of a renewal of a registration, such application shall be the previous registration period's certificate. A salvage certificate of title, as defined in section 60-129, shall not be valid for registration purposes.

All applications for registration of motor vehicles shall be accompanied by proof of financial responsibility. Proof of financial responsibility shall be evidenced by a copy of proof of financial responsibility filed pursuant to subdivision (2), (3).

or (4) of section 60-528 bearing the seal of the Department of Motor Vehicles or by a certificate or policy of insurance. Such certificate or policy of insurance shall be written by an insurance carrier duly authorized to do business in this state and shall certify that there is in effect a motor vehicle liability policy for the benefit of the person required to furnish proof of financial responsibility. Such certificate or policy shall give the effective dates of such motor vehicle liability policy, which dates shall be evidence that the coverage is in effect on and following the date of registration, and shall designate, by explicit description or by appropriate reference, all motor vehicles covered thereby.

Any nonresident owner, who desires to register a vehicle or vehicles in this state, shall register in the county where the vehicle is domiciled or where the owner conducts a bona fide business.

Each new application shall contain, in addition to such other information as may be required by the department, the name and post office address of the applicant and a description of the vehicle, including the color, the manufacturer, the identification number, and the weight of the vehicle required by ~~this act~~ Chapter 60, article 3. With such application and proof of financial responsibility, the applicant shall pay the proper registration fee as provided in sections 60-305.08 to 60-339 and shall provide the following information with regard to the vehicle being registered: The type of fuel used to propel the vehicle, whether electricity, motor vehicle fuel as defined in section 66-401, or special fuel as defined in section 66-602, and if special fuel, the type of fuel. The form shall also contain a notice that bulk special or diesel fuel purchasers may be subject to federal excise tax liability. The Department of Motor Vehicles shall prescribe a form, containing such notice, for supplying such information for vehicles to be registered on or after January 1, 1984. The county assessor shall include such form in each mailing made pursuant to section 77-1240.

The county treasurer or his or her agent shall collect, in addition to other registration fees, the sum of one dollar and fifty cents for each and every certificate issued, which fee shall be transmitted by the county treasurer to the State Treasurer and shall, by the State Treasurer, be credited to the Highway Trust State Recreation Road Fund.

Sec. 14. That section 60-326.01, Reissue

Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-326.01. The various county treasurers shall act as agents for the Department of Motor Vehicles in the collection of all motor vehicle registration fees. While acting as such agents, the county treasurers shall collect in addition to the registration fees and for the county retain one dollar for each registration from the funds collected for the registration issued. The one-dollar additional fee shall be accounted for as other fees passing through their hands. The county treasurers shall transmit all registration fees collected by them to the State Treasurer for deposit in the Highway Trust Fund, except as provided in section 60-302.

Sec. 15. That section 66-421, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-421. All sums of money received under sections 66-410 and 66-428 by the State Treasurer shall be placed by him in a fund to be known as the Highway Trust Fund. The , except that the State Treasurer shall first then transfer such amounts to the Tax Refund Fund as the Tax Commissioner shall determine to be equal to the credits and refunds allowed under the provisions of sections 66-445 to 66-466 and shall transfer to the ~~Agricultural Alcohol Fuel Tax Fund~~ the amounts required by section 66-452. Any money in the Highway Trust Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259.

Sec. 16. That section 66-424, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-424. The share of the Highway ~~Allocation~~ Trust Fund allocated to the Department of Roads shall be transferred by the State Treasurer, on or before the last day of each month, to the Highway Cash Fund, which is hereby created, and shall be expended by the department (1) for acquiring real estate, road materials, equipment, and supplies to be used in the construction, reconstruction, improvement, and maintenance of state highways, ; (2) for the construction, reconstruction, improvement, and maintenance of state highways, including grading, drainage, structures, surfacing, roadside development, landscaping, and other incidentals necessary for proper completion and protection of state highways as the department shall, after investigation, find and

determine shall be for the best interests of the highway system of the state, either independent of or in conjunction with federal aid money for highway purposes, 7 (3) for the share of the department of the cost of maintenance of state aid bridges as provided in section 39-852, 7 (4) for planning studies in conjunction with federal highway funds for the purpose of analyzing traffic problems and financial conditions and problems relating to state, county, township, municipal, federal, and all other roads in the state, and for incidental costs in connection with the federal aid grade crossing program, for roads not on state highways, 7 (5) for tests and research by the department or proportionate costs of membership, test, and research of highway organizations when participated in by the highway departments of other states, 7 and (6) for the payment of expenses and cost of the Board of Examiners for County Highway and City Street Superintendents as set forth in section 39-2310. Any money in the Highway Cash Fund not needed for current operations of the department shall, as directed by the Director-State Engineer to the State Treasurer, be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259 72-1269, subject to approval by the board of each investment. All income received as a result of such investment shall be placed in the Highway Cash Fund.

Sec. 17. That section 66-467.01, Revised Statutes Supplement, 1984, be amended to read as follows:

66-467.01. The Tax Commissioner shall transmit monthly to the State Treasurer a report of the number of gallons of tax credit gasoline or motor vehicle fuel for which credits have been approved, and the treasurer shall thereupon transfer from the Highway Trust Tax Refund Fund to the Agricultural Alcohol Fuel Tax Fund three-fourths of one cent per gallon approved for credit.

Sec. 18. That section 66-473, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-473. (1) Each dealer as defined in subdivision (3) of section 66-401, shall, in addition to all other taxes provided by law, pay an excise tax at a rate, set pursuant to section 66-476, for motor vehicle fuels as defined in Chapter 66, article 4, received, imported, produced, refined, manufactured, blended, or compounded by such dealer within the State of Nebraska as a motor vehicle fuel, suitable for retail sale. All

sums of money received under this ~~act~~ section shall be credited to the Highway Trust Fund for allocation to the Highway Cash Fund, except that the State Treasurer shall first transfer such amounts to the Tax Refund Fund as the Tax Commissioner shall determine to be equal to the credits and refunds of such tax allowed to dealers. ~~under this act.~~

(2) Dealers of motor vehicle fuels subject to taxation under subsection (1) of this section shall pay such excise tax and make a report concerning the tax in like manner, form, and time and be allowed the same exemptions, deductions, and rights of reimbursement as are authorized dealers for taxes paid pursuant to Chapter 66, article 4.

Sec. 19. That section 66-479, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-479. The receipts from the tax established under sections 66-477, 66-478, and 66-605.03 shall be credited to the City and County Road Highway Trust Fund for allocation to the Highway Allocation Fund, which is hereby created, except that the State Treasurer shall first transfer such amounts to the Tax Refund Fund as the Tax Commissioner shall determine to be equal to the credits and refunds of such tax allowed to dealers. ~~under the provisions of sections 66-477, 66-478, and 66-605-03.~~

Sec. 20. That section 66-480, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-480. (1) The State Treasurer shall monthly distribute the receipts accruing to the City and County Road Highway Allocation Fund pursuant to section 66-479. One half of such receipts shall be distributed to the various counties for road purposes and one half of such receipts shall be distributed to the various municipalities for street purposes.

(2) The distribution of funds to the respective cities and counties under subsection (1) of this section shall be based on the provisions of Chapter 39, article 25.

Sec. 21. That section 66-605, Revised Statutes Supplement, 1985, be amended to read as follows:

66-605. In addition to the tax imposed pursuant to sections 66-605.02 and 66-605.03, there is hereby levied and imposed an excise tax of ten and one half cents per gallon on the use, within the meaning of the word use as defined in subdivision (5) of section

66-602, of special fuel in any motor vehicle as defined in subdivision (8) of section 66-602. The tax, with respect to all special fuel delivered by a special fuel dealer into supply tanks of motor vehicles in this state, shall attach at the time of such delivery and shall be collected by such dealer and be paid over to the motor fuel tax administrator as provided by sections 66-601 to 66-649. The tax, with respect to all special fuel delivered by a special fuel dealer into special fuel storage facilities designed or equipped to fuel motor vehicles, shall attach at the time of such delivery, unless the recipient of the special fuel provides a certificate of exemption. Such tax shall be collected by the dealer and be paid over to the motor fuel tax administrator as provided in sections 66-601 to 66-649.

All sums of money received by the State Treasurer under this section shall be placed in the Highway Trust Fund, except that the State Treasurer shall first transfer such amounts to the Tax Refund Fund as the motor fuel tax administrator determines to be equal to the credits and refunds of such tax allowed to special fuel dealers.

Sec. 22. That section 66-605.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-605.02. (1) Each special fuel dealer as defined in subdivision (6) of section 66-602, shall, in addition to all other taxes provided by law, pay an excise tax at a rate, set pursuant to section 66-476, for special fuels as defined in Chapter 66, article 6, and subject to taxation under section 66-605. All sums of money received under this ~~act~~ section shall be credited to the Highway Trust Fund for allocation to the Highway Cash Fund, except that the State Treasurer shall first transfer such amounts to the Tax Refund Fund as the Tax Commissioner shall determine to be equal to the credits and refunds of such tax allowed to special fuel dealers, ~~under this act.~~

(2) Special fuel dealers subject to taxation under subsection (1) of this section shall pay such excise tax and make a report concerning the tax in like manner, form, and time and be allowed the same exemptions, deductions, and rights of reimbursement as are authorized dealers for taxes paid pursuant to Chapter 66, article 6.

Sec. 23. That section 77-27,132, Revised Statutes Supplement, 1984, be amended to read as follows:

77-27,132. (1) There is hereby created a fund to be designated the Tax Refund Fund which shall be set apart and maintained by the State Treasurer for prompt payments of all tax refunds under the provisions of sections 66-461 and 77-2106 Chapter 66, article 4, the Special Fuel Tax Act, and the Nebraska Revenue Act of 1967 and for transfers to the Nongame and Endangered Species Conservation Fund pursuant to sections 37-439 and 77-27,119.01. Such fund shall be in such amount as the State Treasurer, with the advice of the Tax Commissioner, shall determine is necessary to meet current refunding requirements under the such provisions of sections 66-461 and 77-2106 and the Nebraska Revenue Act of 1967. Any money in the Tax Refund Fund available for investment shall be invested by the state investment officer pursuant to sections 72-1237 to 72-1269.

(2) The Tax Commissioner shall pay to a depository bank designated by the State Treasurer all amounts collected under the Nebraska Revenue Act of 1967. The Tax Commissioner shall present to the State Treasurer bank receipts showing amounts so deposited in the aforementioned bank and of the amounts so deposited the State Treasurer shall (a) first credit to the Tax Refund Fund such amounts as are necessary to maintain such Tax Refund Fund at the level required by subsection (1) of this section; and (b) then credit to the Highway Allocation Trust Fund all of the proceeds of the sales and use taxes derived from motor vehicles, trailers, and semitrailers. The balance of the amounts so paid shall be credited to the General Fund.

Sec. 24. Sections 3 to 23 and 25 of this act shall become operative on January 1, 1987, and the remaining sections shall become operative on their effective date.

Sec. 25. That original sections 19-3909.01, 39-847.01, 39-1323.01, 39-1326, 39-1340, 39-1341, 39-1356, 39-1804, 39-2215, 39-2401, 60-326.01, 66-421, 66-424, 66-473, 66-479, 66-480, and 66-605.02, Reissue Revised Statutes of Nebraska, 1943, sections 66-467.01 and 77-27,132, Revised Statutes Supplement, 1984, and sections 60-302 and 66-605, Revised Statutes Supplement, 1985, and also sections 39-2402 and 39-2403, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 26. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.