

SENATE BILL No. 295

By Committee on Commerce

1-22

1 AN ACT concerning income taxation; relating to credits; community
2 services contributions; **modification to Kansas adjusted gross income,**
3 **amounts received by certain retirants;** amending K.S.A. 2013 Supp.
4 **79-32,117 and 79-32,195 and repealing the existing section sections.**

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 **Section 1. K.S.A. 2013 Supp. 79-32,117 is hereby amended to read**
8 **as follows: 79-32,117. (a) The Kansas adjusted gross income of an**
9 **individual means such individual's federal adjusted gross income for the**
10 **taxable year, with the modifications specified in this section.**

11 **(b) There shall be added to federal adjusted gross income:**

12 **(i) Interest income less any related expenses directly incurred in the**
13 **purchase of state or political subdivision obligations, to the extent that**
14 **the same is not included in federal adjusted gross income, on obligations**
15 **of any state or political subdivision thereof, but to the extent that interest**
16 **income on obligations of this state or a political subdivision thereof**
17 **issued prior to January 1, 1988, is specifically exempt from income tax**
18 **under the laws of this state authorizing the issuance of such obligations,**
19 **it shall be excluded from computation of Kansas adjusted gross income**
20 **whether or not included in federal adjusted gross income. Interest**
21 **income on obligations of this state or a political subdivision thereof**
22 **issued after December 31, 1987, shall be excluded from computation of**
23 **Kansas adjusted gross income whether or not included in federal**
24 **adjusted gross income.**

25 **(ii) Taxes on or measured by income or fees or payments in lieu of**
26 **income taxes imposed by this state or any other taxing jurisdiction to the**
27 **extent deductible in determining federal adjusted gross income and not**
28 **credited against federal income tax. This paragraph shall not apply to**
29 **taxes imposed under the provisions of K.S.A. 79-1107 or 79-1108, and**
30 **amendments thereto, for privilege tax year 1995, and all such years**
31 **thereafter.**

32 **(iii) The federal net operating loss deduction.**

33 **(iv) Federal income tax refunds received by the taxpayer if the**
34 **deduction of the taxes being refunded resulted in a tax benefit for**
35 **Kansas income tax purposes during a prior taxable year. Such refunds**
36 **shall be included in income in the year actually received regardless of**

1 *the method of accounting used by the taxpayer. For purposes hereof, a*
2 *tax benefit shall be deemed to have resulted if the amount of the tax had*
3 *been deducted in determining income subject to a Kansas income tax for*
4 *a prior year regardless of the rate of taxation applied in such prior year*
5 *to the Kansas taxable income, but only that portion of the refund shall*
6 *be included as bears the same proportion to the total refund received as*
7 *the federal taxes deducted in the year to which such refund is*
8 *attributable bears to the total federal income taxes paid for such year.*
9 *For purposes of the foregoing sentence, federal taxes shall be*
10 *considered to have been deducted only to the extent such deduction does*
11 *not reduce Kansas taxable income below zero.*

12 (v) *The amount of any depreciation deduction or business expense*
13 *deduction claimed on the taxpayer's federal income tax return for any*
14 *capital expenditure in making any building or facility accessible to the*
15 *handicapped, for which expenditure the taxpayer claimed the credit*
16 *allowed by K.S.A. 79-32,177, and amendments thereto.*

17 (vi) *Any amount of designated employee contributions picked up by*
18 *an employer pursuant to K.S.A. 12-5005, 20-2603, 74-4919 and 74-4965,*
19 *and amendments thereto.*

20 (vii) *The amount of any charitable contribution made to the extent*
21 *the same is claimed as the basis for the credit allowed pursuant to K.S.A.*
22 *79-32,196, and amendments thereto.*

23 (viii) *The amount of any costs incurred for improvements to a*
24 *swine facility, claimed for deduction in determining federal adjusted*
25 *gross income, to the extent the same is claimed as the basis for any*
26 *credit allowed pursuant to K.S.A. 2013 Supp. 79-32,204, and*
27 *amendments thereto.*

28 (ix) *The amount of any ad valorem taxes and assessments paid and*
29 *the amount of any costs incurred for habitat management or*
30 *construction and maintenance of improvements on real property,*
31 *claimed for deduction in determining federal adjusted gross income, to*
32 *the extent the same is claimed as the basis for any credit allowed*
33 *pursuant to K.S.A. 79-32,203, and amendments thereto.*

34 (x) *Amounts received as nonqualified withdrawals, as defined by*
35 *K.S.A. 2013 Supp. 75-643, and amendments thereto, if, at the time of*
36 *contribution to a family postsecondary education savings account, such*
37 *amounts were subtracted from the federal adjusted gross income*
38 *pursuant to paragraph (xv) of subsection (c) of K.S.A. 79-32,117, and*
39 *amendments thereto, or if such amounts are not already included in the*
40 *federal adjusted gross income.*

41 (xi) *The amount of any contribution made to the same extent the*
42 *same is claimed as the basis for the credit allowed pursuant to K.S.A.*
43 *2013 Supp. 74-50,154, and amendments thereto.*

1 (xii) *For taxable years commencing after December 31, 2004,*
2 *amounts received as withdrawals not in accordance with the provisions*
3 *of K.S.A. 2013 Supp. 74-50,204, and amendments thereto, if, at the time*
4 *of contribution to an individual development account, such amounts*
5 *were subtracted from the federal adjusted gross income pursuant to*
6 *paragraph (xiii) of subsection (c), or if such amounts are not already*
7 *included in the federal adjusted gross income.*

8 (xiii) *The amount of any expenditures claimed for deduction in*
9 *determining federal adjusted gross income, to the extent the same is*
10 *claimed as the basis for any credit allowed pursuant to K.S.A. 2013*
11 *Supp. 79-32,217 through 79-32,220 or 79-32,222, and amendments*
12 *thereto.*

13 (xiv) *The amount of any amortization deduction claimed in*
14 *determining federal adjusted gross income to the extent the same is*
15 *claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,221, and*
16 *amendments thereto.*

17 (xv) *The amount of any expenditures claimed for deduction in*
18 *determining federal adjusted gross income, to the extent the same is*
19 *claimed as the basis for any credit allowed pursuant to K.S.A. 2013*
20 *Supp. 79-32,223 through 79-32,226, 79-32,228 through 79-32,231, 79-*
21 *32,233 through 79-32,236, 79-32,238 through 79-32,241, 79-32,245*
22 *through 79-32,248 or 79-32,251 through 79-32,254, and amendments*
23 *thereto.*

24 (xvi) *The amount of any amortization deduction claimed in*
25 *determining federal adjusted gross income to the extent the same is*
26 *claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,227, 79-*
27 *32,232, 79-32,237, 79-32,249, 79-32,250 or 79-32,255, and amendments*
28 *thereto.*

29 (xvii) *The amount of any amortization deduction claimed in*
30 *determining federal adjusted gross income to the extent the same is*
31 *claimed for deduction pursuant to K.S.A. 2013 Supp. 79-32,256, and*
32 *amendments thereto.*

33 (xviii) *For taxable years commencing after December 31, 2006, the*
34 *amount of any ad valorem or property taxes and assessments paid to a*
35 *state other than Kansas or local government located in a state other than*
36 *Kansas by a taxpayer who resides in a state other than Kansas, when the*
37 *law of such state does not allow a resident of Kansas who earns income*
38 *in such other state to claim a deduction for ad valorem or property taxes*
39 *or assessments paid to a political subdivision of the state of Kansas in*
40 *determining taxable income for income tax purposes in such other state,*
41 *to the extent that such taxes and assessments are claimed as an itemized*
42 *deduction for federal income tax purposes.*

43 (xix) *For all taxable years beginning after December 31, 2012, the*

1 *amount of any: (1) Loss from business as determined under the federal*
2 *internal revenue code and reported from schedule C and on line 12 of*
3 *the taxpayer's form 1040 federal individual income tax return; (2) loss*
4 *from rental real estate, royalties, partnerships, S corporations, except*
5 *those with wholly owned subsidiaries subject to the Kansas privilege tax,*
6 *estates, trusts, residual interest in real estate mortgage investment*
7 *conduits and net farm rental as determined under the federal internal*
8 *revenue code and reported from schedule E and on line 17 of the*
9 *taxpayer's form 1040 federal individual income tax return; and (3) farm*
10 *loss as determined under the federal internal revenue code and reported*
11 *from schedule F and on line 18 of the taxpayer's form 1040 federal*
12 *income tax return; all to the extent deducted or subtracted in*
13 *determining the taxpayer's federal adjusted gross income. For purposes*
14 *of this subsection, references to the federal form 1040 and federal*
15 *schedule C, schedule E, and schedule F, shall be to such form and*
16 *schedules as they existed for tax year 2011, and as revised thereafter by*
17 *the internal revenue service.*

18 *(xx) For all taxable years beginning after December 31, 2012, the*
19 *amount of any deduction for self-employment taxes under section 164(f)*
20 *of the federal internal revenue code as in effect on January 1, 2012, and*
21 *amendments thereto, in determining the federal adjusted gross income*
22 *of an individual taxpayer.*

23 *(xxi) For all taxable years beginning after December 31, 2012, the*
24 *amount of any deduction for pension, profit sharing, and annuity plans*
25 *of self-employed individuals under section 62(a)(6) of the federal*
26 *internal revenue code as in effect on January 1, 2012, and amendments*
27 *thereto, in determining the federal adjusted gross income of an*
28 *individual taxpayer.*

29 *(xxii) For all taxable years beginning after December 31, 2012, the*
30 *amount of any deduction for health insurance under section 162(l) of*
31 *the federal internal revenue code as in effect on January 1, 2012, and*
32 *amendments thereto, in determining the federal adjusted gross income*
33 *of an individual taxpayer.*

34 *(xxiii) For all taxable years beginning after December 31, 2012, the*
35 *amount of any deduction for domestic production activities under*
36 *section 199 of the federal internal revenue code as in effect on January*
37 *1, 2012, and amendments thereto, in determining the federal adjusted*
38 *gross income of an individual taxpayer.*

39 *(xxiv) For taxable years commencing after December 31, 2013, that*
40 *portion of the amount of any expenditure deduction claimed in*
41 *determining federal adjusted gross income for expenses paid for medical*
42 *care of the taxpayer or the taxpayer's spouse or dependents when such*
43 *expenses were paid or incurred for an abortion, or for a health benefit*

1 *plan, as defined in K.S.A. 2013 Supp. 65-6731, and amendments thereto,*
2 *for the purchase of an optional rider for coverage of abortion in*
3 *accordance with K.S.A. 2013 Supp. 40-2,190, and amendments thereto,*
4 *to the extent that such taxes and assessments are claimed as an itemized*
5 *deduction for federal income tax purposes.*

6 (xxv) *For taxable years commencing after December 31, 2013, that*
7 *portion of the amount of any expenditure deduction claimed in*
8 *determining federal adjusted gross income for expenses paid by a*
9 *taxpayer for health care when such expenses were paid or incurred for*
10 *abortion coverage, a health benefit plan, as defined in K.S.A. 2013 Supp.*
11 *65-6731, and amendments thereto, when such expenses were paid or*
12 *incurred for abortion coverage or amounts contributed to health savings*
13 *accounts for such taxpayer's employees for the purchase of an optional*
14 *rider for coverage of abortion in accordance with K.S.A. 2013 Supp. 40-*
15 *2,190, and amendments thereto, to the extent that such taxes and*
16 *assessments are claimed as a deduction for federal income tax purposes.*

17 (c) *There shall be subtracted from federal adjusted gross income:*

18 (i) *Interest or dividend income on obligations or securities of any*
19 *authority, commission or instrumentality of the United States and its*
20 *possessions less any related expenses directly incurred in the purchase*
21 *of such obligations or securities, to the extent included in federal*
22 *adjusted gross income but exempt from state income taxes under the*
23 *laws of the United States.*

24 (ii) *Any amounts received which are included in federal adjusted*
25 *gross income but which are specifically exempt from Kansas income*
26 *taxation under the laws of the state of Kansas.*

27 (iii) *The portion of any gain or loss from the sale or other*
28 *disposition of property having a higher adjusted basis for Kansas income*
29 *tax purposes than for federal income tax purposes on the date such*
30 *property was sold or disposed of in a transaction in which gain or loss*
31 *was recognized for purposes of federal income tax that does not exceed*
32 *such difference in basis, but if a gain is considered a long-term capital*
33 *gain for federal income tax purposes, the modification shall be limited to*
34 *that portion of such gain which is included in federal adjusted gross*
35 *income.*

36 (iv) *The amount necessary to prevent the taxation under this act of*
37 *any annuity or other amount of income or gain which was properly*
38 *included in income or gain and was taxed under the laws of this state for*
39 *a taxable year prior to the effective date of this act, as amended, to the*
40 *taxpayer, or to a decedent by reason of whose death the taxpayer*
41 *acquired the right to receive the income or gain, or to a trust or estate*
42 *from which the taxpayer received the income or gain.*

43 (v) *The amount of any refund or credit for overpayment of taxes on*

1 *or measured by income or fees or payments in lieu of income taxes*
2 *imposed by this state, or any taxing jurisdiction, to the extent included in*
3 *gross income for federal income tax purposes.*

4 *(vi) Accumulation distributions received by a taxpayer as a*
5 *beneficiary of a trust to the extent that the same are included in federal*
6 *adjusted gross income.*

7 *(vii) Amounts received as annuities under the federal civil service*
8 *retirement system from the civil service retirement and disability fund*
9 *and other amounts received as retirement benefits in whatever form*
10 *which were earned for being employed by the federal government or for*
11 *service in the armed forces of the United States.*

12 *(viii) Amounts received by retired railroad employees as a*
13 *supplemental annuity under the provisions of 45 U.S.C. §§ 228b (a) and*
14 *228c (a)(1) et seq.*

15 *(ix) Amounts received by retired employees of a city and by retired*
16 *employees of any board of such city as retirement allowances pursuant*
17 *to K.S.A. 13-14,106, and amendments thereto, or pursuant to any*
18 *charter ordinance exempting a city from the provisions of K.S.A. 13-*
19 *14,106, and amendments thereto.*

20 *(x) For taxable years beginning after December 31, 1976, the*
21 *amount of the federal tentative jobs tax credit disallowance under the*
22 *provisions of 26 U.S.C. § 280 C. For taxable years ending after*
23 *December 31, 1978, the amount of the targeted jobs tax credit and work*
24 *incentive credit disallowances under 26 U.S.C. § 280 C.*

25 *(xi) For taxable years beginning after December 31, 1986, dividend*
26 *income on stock issued by Kansas Venture Capital, Inc.*

27 *(xii) For taxable years beginning after December 31, 1989,*
28 *amounts received by retired employees of a board of public utilities as*
29 *pension and retirement benefits pursuant to K.S.A. 13-1246, 13-1246a*
30 *and 13-1249, and amendments thereto.*

31 *(xiii) For taxable years beginning after December 31, 2004,*
32 *amounts contributed to and the amount of income earned on*
33 *contributions deposited to an individual development account under*
34 *K.S.A. 2013 Supp. 74-50,201 et seq., and amendments thereto.*

35 *(xiv) For all taxable years commencing after December 31, 1996,*
36 *that portion of any income of a bank organized under the laws of this*
37 *state or any other state, a national banking association organized under*
38 *the laws of the United States, an association organized under the savings*
39 *and loan code of this state or any other state, or a federal savings*
40 *association organized under the laws of the United States, for which an*
41 *election as an S corporation under subchapter S of the federal internal*
42 *revenue code is in effect, which accrues to the taxpayer who is a*
43 *stockholder of such corporation and which is not distributed to the*

1 *stockholders as dividends of the corporation. For all taxable years*
2 *beginning after December 31, 2012, the amount of modification under*
3 *this subsection shall exclude the portion of income or loss reported on*
4 *schedule E and included on line 17 of the taxpayer's form 1040 federal*
5 *individual income tax return.*

6 *(xv) For all taxable years beginning after December 31, 2006,*
7 *amounts not exceeding \$3,000, or \$6,000 for a married couple filing a*
8 *joint return, for each designated beneficiary which are contributed to a*
9 *family postsecondary education savings account established under the*
10 *Kansas postsecondary education savings program or a qualified tuition*
11 *program established and maintained by another state or agency or*
12 *instrumentality thereof pursuant to section 529 of the internal revenue*
13 *code of 1986, as amended, for the purpose of paying the qualified higher*
14 *education expenses of a designated beneficiary at an institution of*
15 *postsecondary education. The terms and phrases used in this paragraph*
16 *shall have the meaning respectively ascribed thereto by the provisions of*
17 *K.S.A. 2013 Supp. 75-643, and amendments thereto, and the provisions*
18 *of such section are hereby incorporated by reference for all purposes*
19 *thereof.*

20 *(xvi) For all taxable years beginning after December 31, 2004,*
21 *amounts received by taxpayers who are or were members of the armed*
22 *forces of the United States, including service in the Kansas army and air*
23 *national guard, as a recruitment, sign up or retention bonus received by*
24 *such taxpayer as an incentive to join, enlist or remain in the armed*
25 *services of the United States, including service in the Kansas army and*
26 *air national guard, and amounts received for repayment of educational*
27 *or student loans incurred by or obligated to such taxpayer and received*
28 *by such taxpayer as a result of such taxpayer's service in the armed*
29 *forces of the United States, including service in the Kansas army and air*
30 *national guard.*

31 *(xvii) For all taxable years beginning after December 31, 2004,*
32 *amounts received by taxpayers who are eligible members of the Kansas*
33 *army and air national guard as a reimbursement pursuant to K.S.A. 48-*
34 *281, and amendments thereto, and amounts received for death benefits*
35 *pursuant to K.S.A. 48-282, and amendments thereto, or pursuant to*
36 *section 1 or section 2 of chapter 207 of the 2005 Session Laws of*
37 *Kansas, and amendments thereto, to the extent that such death benefits*
38 *are included in federal adjusted gross income of the taxpayer.*

39 *(xviii) For the taxable year beginning after December 31, 2006,*
40 *amounts received as benefits under the federal social security act which*
41 *are included in federal adjusted gross income of a taxpayer with federal*
42 *adjusted gross income of \$50,000 or less, whether such taxpayer's filing*
43 *status is single, head of household, married filing separate or married*

1 *filing jointly; and for all taxable years beginning after December 31,*
2 *2007, amounts received as benefits under the federal social security act*
3 *which are included in federal adjusted gross income of a taxpayer with*
4 *federal adjusted gross income of \$75,000 or less, whether such*
5 *taxpayer's filing status is single, head of household, married filing*
6 *separate or married filing jointly.*

7 *(xix) Amounts received by retired employees of Washburn*
8 *university as retirement and pension benefits under the university's*
9 *retirement plan.*

10 *(xx) For all taxable years beginning after December 31, 2012, the*
11 *amount of any: (1) Net profit from business as determined under the*
12 *federal internal revenue code and reported from schedule C and on line*
13 *12 of the taxpayer's form 1040 federal individual income tax return; (2)*
14 *net income from rental real estate, royalties, partnerships, S*
15 *corporations, estates, trusts, residual interest in real estate mortgage*
16 *investment conduits and net farm rental as determined under the federal*
17 *internal revenue code and reported from schedule E and on line 17 of*
18 *the taxpayer's form 1040 federal individual income tax return; and (3)*
19 *net farm profit as determined under the federal internal revenue code*
20 *and reported from schedule F and on line 18 of the taxpayer's form*
21 *1040 federal income tax return; all to the extent included in the*
22 *taxpayer's federal adjusted gross income. For purposes of this*
23 *subsection, references to the federal form 1040 and federal schedule C,*
24 *schedule E, and schedule F, shall be to such form and schedules as they*
25 *existed for tax year 2011 and as revised thereafter by the internal*
26 *revenue service.*

27 *(xxi) For the taxable year beginning after December 31, 2012,*
28 *amounts received by a retired employee of the city of Overland Park,*
29 *Kansas, police department under the Overland Park, Kansas police*
30 *department pension plan established by the city of Overland Park,*
31 *pursuant to the city's home rule authority.*

32 *(d) There shall be added to or subtracted from federal adjusted*
33 *gross income the taxpayer's share, as beneficiary of an estate or trust, of*
34 *the Kansas fiduciary adjustment determined under K.S.A. 79-32,135,*
35 *and amendments thereto.*

36 *(e) The amount of modifications required to be made under this*
37 *section by a partner which relates to items of income, gain, loss,*
38 *deduction or credit of a partnership shall be determined under K.S.A.*
39 *79-32,131, and amendments thereto, to the extent that such items affect*
40 *federal adjusted gross income of the partner.*

41 ~~Section 1.~~ *Sec. 2. K.S.A. 2013 Supp. 79-32,195 is hereby amended to*
42 *read as follows: 79-32,195. As used in this act, the following words and*
43 *phrases shall have the meanings ascribed to them herein: (a) "Business*

1 firm" means any business entity authorized to do business in the state of
2 Kansas which is subject to the state income tax imposed by the provisions
3 of the Kansas income tax act, any individual subject to the state income
4 tax imposed by the provisions of the Kansas income tax act, any national
5 banking association, state bank, trust company or savings and loan
6 association paying an annual tax on its net income pursuant to article 11 of
7 chapter 79 of the Kansas Statutes Annotated, and amendments thereto, or
8 any insurance company paying the premium tax and privilege fees
9 imposed pursuant to K.S.A. 40-252, and amendments thereto;

10 (b) "Community services" means:

11 (1) The conduct of activities which meet a demonstrated community
12 need and which are designed to achieve improved educational and social
13 services for Kansas children and their families, and which are coordinated
14 with communities including, but not limited to, social and human services
15 organizations that address the causes of poverty through programs and
16 services that assist low income persons in the areas of employment, food,
17 housing, emergency assistance and health care;

18 (2) crime prevention; ~~and~~

19 (3) health care services; *and*

20 (4) *youth apprenticeship and technical training.*

21 (c) "Crime prevention" means any nongovernmental activity which
22 aids in the prevention of crime.

23 (d) *"Youth apprenticeship and technical training" means conduct of*
24 *activities which are designed to improve the access to and quality of*
25 *apprenticeship and technical training which support an emphasis on rural*
26 *construction projects as well as the necessary equipment, facilities and*
27 *supportive mentorship for youth apprenticeships and technical training.*

28 (e) "Community service organization" means any organization
29 performing community services in Kansas and which:

30 (1) Has obtained a ruling from the internal revenue service of the
31 United States department of the treasury that such organization is exempt
32 from income taxation under the provisions of section 501(c)(3) of the
33 federal internal revenue code; or

34 (2) is incorporated in the state of Kansas or another state as a
35 nonstock, nonprofit corporation; or

36 (3) has been designated as a community development corporation by
37 the United States government under the provisions of title VII of the
38 economic opportunity act of 1964; or

39 (4) is chartered by the United States congress.

40 ~~(e)~~ (f) "Contributions" shall mean and include the donation of cash,
41 services or property other than used clothing in an amount or value of
42 \$250 or more. Stocks and bonds contributed shall be valued at the stock
43 market price on the date of transfer. Services contributed shall be valued at

1 the standard billing rate for not-for-profit clients. Personal property items
2 contributed shall be valued at the lesser of its fair market value or cost to
3 the donor and may be inclusive of costs incurred in making the
4 contribution, but shall not include sales tax. Contributions of real estate are
5 allowable for credit only when title thereto is in fee simple absolute and is
6 clear of any encumbrances. The amount of credit allowable shall be based
7 upon the lesser of two current independent appraisals conducted by state
8 licensed appraisers.

9 ~~(f)~~ (g) "Health care services" shall include, but not be limited to, the
10 following: Services provided by local health departments, city, county or
11 district hospitals, city or county nursing homes, or other residential
12 institutions, preventive health care services offered by a community
13 service organization including immunizations, prenatal care, the
14 postponement of entry into nursing homes by home health care services,
15 and community based services for persons with a disability, mental health
16 services, indigent health care, physician or health care worker recruitment,
17 health education, emergency medical services, services provided by rural
18 health clinics, integration of health care services, home health services and
19 services provided by rural health networks, except that for taxable years
20 commencing after December 31, 2013, health care services shall not
21 include any service involving the performance of any abortion, as defined
22 in K.S.A. 65-6701, and amendments thereto.

23 ~~(g)~~ (h) "Rural community" means any city having a population of
24 fewer than 15,000 located in a county that is not part of a standard
25 metropolitan statistical area as defined by the United States department of
26 commerce or its successor agency. However, any such city located in a
27 county defined as a standard metropolitan statistical area shall be deemed a
28 rural community if a substantial number of persons in such county derive
29 their income from agriculture and, in any county where there is only one
30 city within the county which has a population of more than 15,000 and
31 which classifies as a standard metropolitan statistical area, all other cities
32 in that county having a population of less than 15,000 shall be deemed a
33 rural community.

34 ~~Sec.-2:~~ 3. K.S.A. 2013 Supp. **79-32,117 and 79-32,195** ~~is-are~~ hereby
35 repealed.

36 ~~Sec.-3:~~ 4. This act shall take effect and be in force from and after its
37 publication in the statute book.