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2 NEW SECTION. **Section 2. Codification instruction.** [Section 1] is intended to be codified as an
3 integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 1].

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5 NEW SECTION. **Section 3. Effective date.** [This act] is effective January 1, 2026.

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7 NEW SECTION. **Section 4. Applicability.** [This act] applies to income tax years beginning on or after
8 January 1, 2026.

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10 NEW SECTION. **Section 5. Termination.** [This act] terminates December 31, 2027.

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