15.392 Purpose. Repealed by 2012 Acts, ch 1136,  $\S$  38 - 41. [SP] Section repeal applies retroactively to January 1, 2012, for tax years beginning on or after that date, and does not apply to contracts or agreements entered into on or before May 25, 2012; 2012 Acts, ch 1136,  $\S$ 39, 40