(e) Notwithstanding the provisions of subsection (a), a groundwater right, which has as its local supply an aquifer area that has been closed to new appropriations by rule, regulation or order of the chief engineer shall be deemed to have due and sufficient cause for nonuse and shall not be deemed abandoned through December 31, 2027. During the 2026 legislative session, the Kansas Water Office, in consultation with the Chief Engineer, shall deliver to the Legislature a report evaluating the effects of this section and shall recommend whether to make this section permanent.