

1.1 A bill for an act  
1.2 relating to taxation; aids to local governments; modifying certain local aid payment  
1.3 dates; amending Minnesota Statutes 2022, section 477A.015.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2022, section 477A.015, is amended to read:

1.6 **477A.015 PAYMENT DATES.**

1.7 (a) The commissioner of revenue shall annually make the payments of local government  
1.8 aid to affected taxing authorities in two installments ~~on July 20 and~~. Except as provided in  
1.9 paragraph (b), the first installment of 50 percent of the payment is due on March 15 and the  
1.10 second installment of 50 percent is due on December 26 annually.

1.11 (b) ~~Notwithstanding paragraph (a), for aids payable in 2019 only, the commissioner of~~  
1.12 ~~revenue shall make payments of the aid payable under section 477A.013, subdivision 9, in~~  
1.13 ~~three installments as follows: (1) 14.6 percent of the aid shall be paid on June 15, 2019; (2)~~  
1.14 ~~35.4 percent of the aid shall be paid on July 20, 2019; and (3) 50 percent of the aid shall be~~  
1.15 ~~paid on December 26, 2019. For aid payments made pursuant to sections 6.91, 162.145,~~  
1.16 477A.13, and 477A.15, the first installment of 50 percent of the payment is due on July 20  
1.17 and the second installment of 50 percent is due on December 26.

1.18 (c) When the commissioner of public safety determines that a local government has  
1.19 suffered financial hardship due to a natural disaster, the commissioner of public safety shall  
1.20 notify the commissioner of revenue, who shall make payments of aids under sections  
1.21 477A.011 to 477A.014, which are otherwise due on December 26, as soon as is practical  
1.22 after the determination is made but not before July 20.

2.1 (d) The commissioner may pay all or part of the payments of aids under sections  
2.2 477A.011 to 477A.014, which are due on December 26 at any time after August 15 if a  
2.3 local government requests such payment as being necessary for meeting its cash flow needs.

2.4 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2024  
2.5 and thereafter.