

1.1 **ARTICLE ...**1.2 **STATE AIDS**

1.3 Section 1. Minnesota Statutes 2020, section 477A.013, subdivision 9, is amended to read:

1.4 Subd. 9. **City aid distribution.** (a) ~~In calendar year 2018 and thereafter,~~ If a city's
 1.5 certified aid before any aid adjustment under subdivision 13 for the previous year is less
 1.6 than its current unmet need, the city shall receive an aid distribution equal to the sum of (1)
 1.7 its certified aid in the previous year before any aid adjustment under subdivision 13, (2) the
 1.8 city formula aid under subdivision 8, and (3) its aid adjustment under subdivision 13.

1.9 (b) ~~For aids payable in 2020 only, no city's aid amount before any adjustment under~~
 1.10 ~~subdivision 13 may be less than its pay 2019 certified aid amount, less any aid adjustment~~
 1.11 ~~under subdivision 13 for that year. For aids payable in 2020 and thereafter,~~ If a city's certified
 1.12 aid before any aid adjustment under subdivision 13 for the previous year is equal to or
 1.13 greater than its current unmet need, the total aid for a city is equal to the greater of (1) its
 1.14 unmet need plus any aid adjustment under subdivision 13, or (2) the amount it was certified
 1.15 to receive in the previous year minus the sum of (i) any adjustment under subdivision 13
 1.16 that was paid in the previous year but has expired, and (ii) the lesser of \$10 multiplied by
 1.17 its population, or five percent of its net levy in the year prior to the aid distribution. No city
 1.18 may have a total aid amount less than \$0.

1.19 (c) Notwithstanding paragraph (b), for aids payable in 2023 only, no city's aid amount
 1.20 before any adjustment under subdivision 13 may be less than the sum of (1) its pay 2022
 1.21 certified aid amount, less any aid adjustments under subdivision 13 for that year, and (2)
 1.22 its pay 2022 supplemental aid amount under Laws 2021, First Special Session chapter 14,
 1.23 article 7, section 5.

1.24 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2023
 1.25 and thereafter.

1.26 Sec. 2. Minnesota Statutes 2020, section 477A.03, subdivision 2a, is amended to read:

1.27 Subd. 2a. **Cities.** ~~For aids payable in 2016 and 2017, the total aid paid under section~~
 1.28 ~~477A.013, subdivision 9, is \$519,398,012. For aids payable in 2018 and 2019, the total aid~~
 1.29 ~~paid under section 477A.013, subdivision 9, is \$534,398,012. For aids payable in 2020, the~~
 1.30 ~~total aid paid under section 477A.013, subdivision 9, is \$560,398,012. For aids payable in~~
 1.31 ~~2021 and thereafter 2022,~~ the total aid payable under section 477A.013, subdivision 9, is
 1.32 \$564,398,012. For aids payable in 2023 and thereafter, the total aid payable under section
 1.33 477A.013, subdivision 9, is \$594,398,012.

2.1 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2023
2.2 and thereafter.

2.3 Sec. 3. Minnesota Statutes 2021 Supplement, section 477A.03, subdivision 2b, is amended
2.4 to read:

2.5 Subd. 2b. **Counties.** (a) ~~For aids payable in 2018 and 2019, the total aid payable under~~
2.6 ~~section 477A.0124, subdivision 3, is \$103,795,000, of which \$3,000,000 shall be allocated~~
2.7 ~~as required under Laws 2014, chapter 150, article 4, section 6. For aids payable in 2020,~~
2.8 ~~the total aid payable under section 477A.0124, subdivision 3, is \$116,795,000, of which~~
2.9 ~~\$3,000,000 shall be allocated as required under Laws 2014, chapter 150, article 4, section~~
2.10 ~~6. For aids payable in 2021 through 2024 and 2022, the total aid payable under section~~
2.11 ~~477A.0124, subdivision 3, is \$118,795,000, of which \$3,000,000 shall be allocated as~~
2.12 ~~required under Laws 2014, chapter 150, article 4, section 6. For aids payable in 2023 and~~
2.13 ~~2024, the total aid payable under section 477A.0124, subdivision 3, is \$132,070,770, of~~
2.14 ~~which \$3,000,000 shall be allocated as required under Laws 2014, chapter 150, article 4,~~
2.15 ~~section 6. For aids payable in 2025 and thereafter, the total aid payable under section~~
2.16 ~~477A.0124, subdivision 3, is \$115,795,000~~ \$129,070,770. On or before the first installment
2.17 date provided in section 477A.015, paragraph (a), \$500,000 of this appropriation shall be
2.18 transferred each year by the commissioner of revenue to the Board of Public Defense for
2.19 the payment of services under section 611.27. Any transferred amounts not expended or
2.20 encumbered in a fiscal year shall be certified by the Board of Public Defense to the
2.21 commissioner of revenue on or before October 1 and shall be included in the next certification
2.22 of county need aid.

2.23 (b) ~~For aids payable in 2018 and 2019, the total aid under section 477A.0124, subdivision~~
2.24 ~~4, is \$130,873,444. For aids payable in 2020, the total aid under section 477A.0124,~~
2.25 ~~subdivision 4, is \$143,873,444. For aids payable in 2021 and thereafter 2022, the total aid~~
2.26 ~~under section 477A.0124, subdivision 4, is \$145,873,444. For aids payable in 2023 and~~
2.27 ~~thereafter, the total aid under section 477A.0124, subdivision 4, is \$162,597,674. The~~
2.28 commissioner of revenue shall transfer to the Legislative Budget Office \$207,000 annually
2.29 for the cost of preparation of local impact notes as required by section 3.987, and other local
2.30 government activities. The commissioner of revenue shall transfer to the commissioner of
2.31 education \$7,000 annually for the cost of preparation of local impact notes for school districts
2.32 as required by section 3.987. The commissioner of revenue shall deduct the amounts
2.33 transferred under this paragraph from the appropriation under this paragraph. The amounts
2.34 transferred are appropriated to the Legislative Coordinating Commission and the
2.35 commissioner of education respectively.

3.1 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2023
 3.2 and thereafter.

3.3 Sec. 4. Minnesota Statutes 2020, section 477A.12, subdivision 1, is amended to read:

3.4 Subdivision 1. **Types of land; payments.** The following amounts are annually
 3.5 appropriated to the commissioner of natural resources from the general fund for transfer to
 3.6 the commissioner of revenue. The commissioner of revenue shall pay the transferred funds
 3.7 to counties as required by sections 477A.11 to 477A.14. The amounts, based on the acreage
 3.8 as of July 1 of each year prior to the payment year, are:

3.9 (1) \$5.133 multiplied by the total number of acres of acquired natural resources land or,
 3.10 at the county's option three-fourths of one percent of the appraised value of all acquired
 3.11 natural resources land in the county, whichever is greater;

3.12 (2) \$5.133, multiplied by the total number of acres of transportation wetland or, at the
 3.13 county's option, three-fourths of one percent of the appraised value of all transportation
 3.14 wetland in the county, whichever is greater;

3.15 (3) \$5.133, multiplied by the total number of acres of wildlife management land, or, at
 3.16 the county's option, three-fourths of one percent of the appraised value of all wildlife
 3.17 management land in the county, whichever is greater;

3.18 (4) 50 percent of the dollar amount as determined under clause (1), multiplied by the
 3.19 number of acres of military refuge land in the county;

3.20 (5) ~~\$2~~ \$3, multiplied by the number of acres of county-administered other natural
 3.21 resources land in the county;

3.22 (6) \$5.133, multiplied by the total number of acres of land utilization project land in the
 3.23 county;

3.24 (7) ~~\$2~~ \$3, multiplied by the number of acres of commissioner-administered other natural
 3.25 resources land in the county; ~~and~~

3.26 (8) \$0.18, multiplied by the total number of acres in the county eligible for payment
 3.27 under clauses (1) to (7), provided that the total number of acres in the county eligible for
 3.28 payment under clauses (1) to (7) is equal to or greater than 25 percent of the total acreage
 3.29 in the county;

3.30 (9) \$0.08, multiplied by the total number of acres in the county eligible for payment
 3.31 under clauses (1) to (7), provided that the total number of acres in the county eligible for

4.1 payment under clauses (1) to (7) is equal to or greater than ten percent, but less than 25
 4.2 percent of the total acreage in the county; and

4.3 (10) without regard to acreage, and notwithstanding the rules adopted under section
 4.4 84A.55, \$300,000 for local assessments under section 84A.55, subdivision 9, that shall be
 4.5 divided and distributed to the counties containing state-owned lands within a conservation
 4.6 area in proportion to each county's percentage of the total annual ditch assessments.

4.7 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2023.

4.8 Sec. 5. Minnesota Statutes 2020, section 477A.12, subdivision 3, is amended to read:

4.9 Subd. 3. **Determination of appraised value.** For the purposes of this section, the
 4.10 appraised value of acquired natural resources land is the purchase price until the next six-year
 4.11 appraisal required under this subdivision. The appraised value of acquired natural resources
 4.12 land received as a donation is the value determined for the commissioner of natural resources
 4.13 by a licensed appraiser, or the county assessor's estimated market value if no appraisal is
 4.14 done. The appraised value must be determined by the county assessor every six years, except
 4.15 that the appraised value shall not be less than the most recent appraised value. All reappraisals
 4.16 shall be done in the same year as county assessors are required to assess exempt land under
 4.17 section 273.18.

4.18 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2023.

4.19 Sec. 6. Minnesota Statutes 2020, section 477A.12, is amended by adding a subdivision to
 4.20 read:

4.21 Subd. 4. **Adjustment.** The commissioner shall annually adjust the amounts in subdivision
 4.22 1, clauses (1) to (10), as provided in section 270C.22, subdivision 1, except as provided in
 4.23 this subdivision. To determine the dollar amounts for payments in calendar year 2024, the
 4.24 commissioner shall determine the percentage change in the index for the 12-month period
 4.25 ending on August 31, 2023, and increase each of the unrounded dollar amounts in section
 4.26 477A.12, subdivision 1, by that percentage change. For each subsequent year, the
 4.27 commissioner shall increase the dollar amounts by the percentage change in the index from
 4.28 August 31 of the year preceding the statutory year, to August 31 of the year preceding the
 4.29 taxable year. The commissioner shall round the amounts as adjusted to the nearest tenth of
 4.30 a cent.

4.31 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2023.

5.1 **Sec. 7. [477A.165] ELECTRIC GENERATION TRANSITION ACCOUNT.**

5.2 Subdivision 1. **Account created.** An electric generation transition account is created in
5.3 the special revenue fund.

5.4 Subd. 2. **Transfer to account.** On July 1, 2022, the commissioner of management and
5.5 budget shall transfer \$5,200,000 from the general fund to the electric generation transition
5.6 account.

5.7 Subd. 3. **Allowable purposes; legislative appropriation.** The amount in the account
5.8 must be appropriated by law for transition aid programs or other programs that offset sudden
5.9 negative impacts on local property taxpayers when generating units at an electric generating
5.10 plant powered by coal, nuclear, or natural gas are retired and removed from the local tax
5.11 base.

5.12 Subd. 4. **Cancellation.** Any amounts remaining unexpended in the account after June
5.13 30, 2025, shall cancel to the general fund.

5.14 **EFFECTIVE DATE.** This section is effective July 1, 2022.

5.15 **Sec. 8. [477A.23] SOIL AND WATER CONSERVATION DISTRICT AID.**

5.16 Subdivision 1. **Definitions.** For purposes of this section, the following terms have the
5.17 meanings given:

5.18 (1) "nonpublic land" means tract, lot, parcel, and piece or parcel of land as defined by
5.19 section 272.03, subdivision 6, that is not owned by the federal government, the state, or a
5.20 local government unit; and

5.21 (2) "soil and water conservation district" means a district under chapter 103C that is
5.22 implementing the duties under that chapter as determined by the Board of Water and Soil
5.23 Resources as of the date the board provides the certification to the commissioner of revenue
5.24 required by subdivision 4.

5.25 Subd. 2. **Purpose.** The purpose of this section is to provide ongoing financial support
5.26 to soil and water conservation districts to aid in the execution of chapter 103C and other
5.27 duties and services prescribed by statute.

5.28 Subd. 3. **Distribution.** The Board of Water and Soil Resources must calculate the amount
5.29 of aid to be distributed to the certified soil and water conservation districts from the
5.30 appropriation in subdivision 7 as follows:

5.31 (1) 70 percent of the appropriation must be distributed equally among the districts; and

6.1 (2) 30 percent of the appropriation must be distributed proportionally among the districts
6.2 according to the amount of nonpublic land located in a district as compared to the amount
6.3 of nonpublic land in the state.

6.4 Subd. 4. **Certification to commissioner.** On or before June 1 each year, the Board of
6.5 Water and Soil Resources must certify to the commissioner of revenue the soil and water
6.6 conservation districts that will receive a payment under this section and the amount of each
6.7 payment.

6.8 Subd. 5. **Use of proceeds.** (a) Notwithstanding section 103C.401, subdivision 2, a soil
6.9 and water conservation district that receives a distribution under this section must use the
6.10 proceeds to implement chapter 103C and other duties and services prescribed by statute.

6.11 (b) The board of each soil and water conservation district must establish, by resolution,
6.12 annual guidelines for using payments received under this section. Current year guidelines
6.13 and guidelines from the year immediately prior must be posted on the district website.

6.14 (c) A soil and water conservation district that receives a payment under this section may
6.15 appropriate any portion of the payment to a governmental unit with which the district has
6.16 a cooperative agreement under section 103C.231. Any payment received under this section
6.17 and appropriated by the district must be used as required by this section.

6.18 Subd. 6. **Payments.** The commissioner of revenue must distribute soil and water
6.19 conservation district aid in the same manner and at the same times as aid payments provided
6.20 under section 477A.015.

6.21 Subd. 7. **Appropriation.** \$6,000,000 is annually appropriated from the general fund to
6.22 the commissioner of revenue to make the payments required under his section.

6.23 Subd. 8. **Aid amount corrections.** If, due to a clerical error, the amount certified by the
6.24 Board of Soil and Water Resources to a soil and water conservation district is less than the
6.25 amount to which the district is entitled under this section, the Board of Water and Soil
6.26 Resources shall recertify the correct amount to the commissioner of revenue and communicate
6.27 the error and the corrected amount to the affected soil and water conservation district as
6.28 soon as practical after the error is discovered. The commissioner of revenue shall then
6.29 distribute additional aid payments in the same manner as additional aid payments are made
6.30 under section 477A.014. The additional aid payments shall be made from the general fund
6.31 and shall not diminish the distributions made to other soil and water conservation districts
6.32 under this section.

7.1 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2023 and
 7.2 thereafter.

7.3 Sec. 9. **COUNTY GRANTS FOR COMMUNITY CAREER WORKFORCE**
 7.4 **ACADEMIES.**

7.5 Subdivision 1. **Purpose.** The purpose of this section is to help local workforce
 7.6 development boards and local governments address the state's severe workforce shortage
 7.7 by funding collaborative public-private efforts that create a strong pipeline of workers in
 7.8 high-demand areas and upskilling the current workforce with an emphasis on minority
 7.9 populations, new Minnesota residents, and underskilled workers.

7.10 Subd. 2. **Establishment.** (a) Community Career Workforce Academies are established
 7.11 as a public-private partnership between school districts, higher education, business, local
 7.12 governments, and nonprofits that will prepare students and adults for high-skill jobs of the
 7.13 future in identified growth industries and address the state's workforce shortage.

7.14 (b) Community Career Workforce Academies must deliver six core benefits to students:

7.15 (1) a rigorous, relevant education in grades 9 to postsecondary, inclusive, focused on
 7.16 high-wage, high-demand careers;

7.17 (2) workplace learning that includes career exploration activities such as mentoring by
 7.18 industry professionals, worksite visits, speakers, and internships;

7.19 (3) intensive, individualized academic support by both secondary and postsecondary
 7.20 faculty within an extended academic year or school day that enables students to progress
 7.21 through the program at their own pace;

7.22 (4) an opportunity to earn a postsecondary credential or degree;

7.23 (5) a commitment to students who complete the program to be first in line for a job with
 7.24 participating business partners following completion of the program; and

7.25 (6) upskilling the current adult workforce with an emphasis on minority populations,
 7.26 new Minnesota residents, underskilled workers, and those who are unemployed or
 7.27 underemployed.

7.28 Subd. 3. **Objectives.** (a) A Community Career Workforce Academy must accomplish
 7.29 the following:

7.30 (1) develop programs of study in high-wage, high-skill, and high-demand career areas
 7.31 for students and adults while addressing the workforce shortage;

8.1 (2) align school, college, and community systems in the programs of study developed
8.2 under this section;

8.3 (3) support strong academic performance by program participants;

8.4 (4) promote informed and appropriate career exploration choices and preparation; and

8.5 (5) ensure that employers in key technical and high-demand fields and occupations have
8.6 access to a talented and skilled workforce.

8.7 (b) Through the programs of study developed under this section, participating students
8.8 must be able to earn college course credits toward a postsecondary credential or degree.
8.9 Career pathways must include workplace learning and high school and postsecondary
8.10 coursework. These pathways will provide a seamless sequence of study to ensure alignment
8.11 to high-wage, high-demand careers.

8.12 Subd. 4. **Application.** (a) A Community Career Workforce Academy shall apply through
8.13 their area local workforce development board for grants from the commissioner of
8.14 employment and economic development to be used in accordance with subdivision 5. The
8.15 applications must be submitted by January 31, 2023, and must be rated on:

8.16 (1) the ability for the local workforce development board to provide adequate facilities
8.17 for a Community Career Workforce Academy that provides the benefits described in
8.18 subdivision 2;

8.19 (2) the ability for the Community Career Workforce Academy to provide adequate
8.20 programming;

8.21 (3) the ability for the Community Career Workforce Academy to meet the objectives in
8.22 subdivisions 2 and 3; and

8.23 (4) a regional workforce and talent plan.

8.24 (b) The commissioner of employment and economic development must rate applications
8.25 using the criteria in this subdivision and determine which local workforce development
8.26 boards will receive grants under this section. Grants awarded to each local workforce
8.27 development board must not exceed \$6,000,000. By March 31, 2023, the commissioner of
8.28 employment and economic development must certify the grant amounts to be issued to each
8.29 local workforce development board.

8.30 Subd. 5. **Use of grants.** Local workforce development boards receiving grants under
8.31 this section must use the funds to support a Community Career Workforce Academy that
8.32 meets the criteria under subdivisions 2 and 3. The funds provided under this section to a

9.1 Community Career Workforce Academy by a local workforce development board may be
9.2 used for facility capital needs and programming. The local workforce development board
9.3 or a designee must administer the grant.

9.4 Subd. 6. **Appropriation.** (a) \$24,000,000 in fiscal year 2023 is appropriated from the
9.5 general fund to the commissioner of employment and economic development for payments
9.6 to local workforce development boards for grants under this section. The appropriation
9.7 under this section must be used for the following purposes:

9.8 (1) up to \$12,000,000 must be used for grants under subdivision 7, paragraph (a);

9.9 (2) \$6,000,000 must be used for a grant under subdivision 7, paragraph (b); and

9.10 (3) \$6,000,000 must be used for a grant under subdivision 7, paragraph (c).

9.11 (b) This is a onetime appropriation. Any amount unexpended after August 15, 2023, is
9.12 canceled.

9.13 (c) The commissioner of employment and economic development may use up to five
9.14 percent of the amount under paragraph (a), clause (1) for administrative costs incurred under
9.15 this section. Each local workforce development board may use up to ten percent of the total
9.16 amount received under this section for administrative costs incurred from making payments
9.17 under this section.

9.18 Subd. 7. **Grants.** (a) The commissioner of employment and economic development must
9.19 make payment of the grant amounts to local workforce development boards certified under
9.20 subdivision 4.

9.21 (b) The local workforce development board serving Clay County shall be issued a onetime
9.22 payment in the amount of \$6,000,000 for the Moorhead Career Workforce Academy for
9.23 capital facility needs and programming.

9.24 (c) The local workforce development board serving Olmsted County shall be issued a
9.25 onetime payment in the amount of \$6,000,000 for the Greater Rochester Advocates for
9.26 Universities and Colleges for capital facility needs and programming at a simulation center
9.27 in southeast Minnesota.

9.28 (d) Grants under paragraph (a) must be paid to local workforce development boards
9.29 within 60 days of the certification by the commissioner of employment and economic
9.30 development. The grants under paragraphs (b) and (c) must be paid by August 1, 2022.

9.31 (e) Grants and the process of making grants under this subdivision are exempt from the
9.32 following statutes and related policies: Minnesota Statutes, sections 16A.15, subdivision 3;

10.1 16B.97; and 16B.98, subdivisions 5, 7, and 8. The exemptions under this paragraph expire
 10.2 after June 30, 2023.

10.3 Subd. 8. **Report.** By January 31, 2024, the commissioner of employment and economic
 10.4 development must report to the legislative committees with jurisdiction over economic
 10.5 development policy and finance and taxes on the grants and the effectiveness of the
 10.6 Community Career Workforce Academies in meeting the objectives of subdivisions 2 and
 10.7 3 and the grant application.

10.8 Sec. 10. **STUDY OF STATE-OWNED LAKESHORE.**

10.9 No later than January 31, 2023, the commissioner of revenue, in consultation with the
 10.10 Department of Natural Resources and counties, must produce a report on valuation methods
 10.11 used to value the acreage and shoreline areas within all commissioner-administered and
 10.12 county-administered other natural resources land, as defined in Minnesota Statutes, section
 10.13 477A.11, subdivision 4. The report must include, by county, the most recent assessed value
 10.14 and acreage, and the assessed value and acreage for the two most recent assessments, as
 10.15 required under Minnesota Statutes, section 273.18, paragraph (b), aggregated by parcels
 10.16 containing shoreline and by parcels not containing shoreline area. Counties must report to
 10.17 the commissioner of revenue any necessary data by September 30, 2022. The commissioner
 10.18 must provide a copy of the report to the chairs and ranking minority members of the
 10.19 legislative committees with jurisdiction over taxes and property taxation.

10.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.

10.21 Sec. 11. **CLASS 4D(1) LOW-INCOME RENTAL PROPERTY 2024 AND 2025**
 10.22 **TRANSITION AID; APPROPRIATION.**

10.23 Subdivision 1. **Definitions.** (a) For the purposes of this section, the terms in this
 10.24 subdivision have the meanings given.

10.25 (b) "4d(1) property" means class 4d(1) low-income rental property under Minnesota
 10.26 Statutes, section 273.13, subdivision 25.

10.27 (c) "Base assessment year" means assessment year 2022.

10.28 (d) "Local unit" means a home rule charter or statutory city.

10.29 (e) "Modified transition tax capacity" means the product of (1) one minus the transition
 10.30 ratio for the local unit, times (2) the transition tax capacity for the local unit.

11.1 (f) "Transition ratio" means the ratio of (1) the net tax capacity of 4d(1) property for the
 11.2 local unit in the base assessment year calculated using the classification rates and first-tier
 11.3 limit in effect for 4d(1) property for taxes payable in 2024, to (2) the net tax capacity of
 11.4 4d(1) property for the local unit in the base assessment year calculated using the classification
 11.5 rates and first-tier limit in effect for 4d(1) property for taxes payable in 2023.

11.6 (g) "Transition tax capacity" means the greater of zero or the difference between (1) the
 11.7 net tax capacity of 4d(1) property for the local unit in the base assessment year, minus (2)
 11.8 two percent of the total net tax capacity for the local unit in the base assessment year.

11.9 Subd. 2. **Aid amount.** In 2024 and 2025 only, transition aid for a local unit equals the
 11.10 product of (1) the local unit's tax rate for taxes payable in 2023, times (2) the modified
 11.11 transition tax capacity for the local unit.

11.12 Subd. 3. **Administration; payment schedule.** (a) For purposes of this section, net tax
 11.13 capacity must be determined by the commissioner of revenue based on information available
 11.14 to the commissioner as of July 15, 2023.

11.15 (b) The commissioner of revenue must notify a local unit of its transition aid amount
 11.16 before August 1 of the year preceding the aid distribution year and must pay the aid in two
 11.17 installments on the dates specified in Minnesota Statutes, section 477A.015.

11.18 Subd. 4. **Appropriation.** An amount sufficient to pay transition aid under this section
 11.19 is annually appropriated from the general fund to the commissioner of revenue.

11.20 **EFFECTIVE DATE.** This section is effective for aid payable in calendar year 2024
 11.21 and 2025 only.

11.22 Sec. 12. **2019 LOCAL GOVERNMENT AID PENALTY FORGIVENESS; CITY**
 11.23 **OF ROOSEVELT; APPROPRIATION.**

11.24 (a) Notwithstanding Minnesota Statutes, section 477A.017, subdivision 3, the city of
 11.25 Roosevelt shall receive its aid payment for calendar year 2019 under Minnesota Statutes,
 11.26 section 477A.013, that was withheld under Minnesota Statutes, section 477A.017, subdivision
 11.27 3, provided that the state auditor certifies to the commissioner of revenue that the state
 11.28 auditor received the annual financial reporting form for 2018 from the city as well as all
 11.29 forms, including the audited financial statement for calendar year 2019, by June 1, 2022.
 11.30 The commissioner of revenue shall make a payment of \$25,410 on July 1, 2022.

11.31 (b) An amount sufficient to pay aid under this section is appropriated in fiscal year 2023
 11.32 from the general fund to the commissioner of revenue. This is a onetime appropriation.

12.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.

12.2 Sec. 13. **2021 AID PENALTY FORGIVENESS; CITY OF BENA.**

12.3 Notwithstanding Minnesota Statutes, section 477A.017, subdivision 3, the city of Bena
12.4 must receive the city's aid payment for calendar year 2021 under Minnesota Statutes, section
12.5 477A.013, that was withheld under Minnesota Statutes, section 477A.017, subdivision 3,
12.6 and the city's small city assistance payment for calendar year 2021 under Minnesota Statutes,
12.7 section 162.145, that was withheld under Minnesota Statutes, section 162.145, subdivision
12.8 3, paragraph (c), provided that the state auditor certifies to the commissioner of revenue
12.9 that the state auditor received the annual financial reporting form for 2020 from the city by
12.10 June 1, 2022. The commissioner of revenue must make a payment of \$43,774 to the city
12.11 by June 30, 2022.

12.12 **EFFECTIVE DATE.** This section is effective the day following final enactment.

12.13 Sec. 14. **2021 AID PENALTY FORGIVENESS; CITY OF BOY RIVER.**

12.14 Notwithstanding Minnesota Statutes, section 477A.017, subdivision 3, the city of Boy
12.15 River must receive the city's aid payment for calendar year 2021 under Minnesota Statutes,
12.16 section 477A.013, that was withheld under Minnesota Statutes, section 477A.017, subdivision
12.17 3, and the city's small city assistance payment for calendar year 2021 under Minnesota
12.18 Statutes, section 162.145, that was withheld under Minnesota Statutes, section 162.145,
12.19 subdivision 3, paragraph (c), provided that the state auditor certifies to the commissioner
12.20 of revenue that the state auditor received the annual financial reporting form for 2020 from
12.21 the city by June 1, 2022. The commissioner of revenue must make a payment of \$19,578
12.22 to the city by June 30, 2022.

12.23 **EFFECTIVE DATE.** This section is effective the day following final enactment.

12.24 Sec. 15. **2021 AID PENALTY FORGIVENESS; CITY OF ECHO.**

12.25 Notwithstanding Minnesota Statutes, section 477A.017, subdivision 3, the city of Echo
12.26 must receive its aid payment for calendar year 2021 under Minnesota Statutes, section
12.27 477A.013, that was withheld under Minnesota Statutes, section 477A.017, subdivision 3,
12.28 and its small city assistance payment for calendar year 2021 under Minnesota Statutes,
12.29 section 162.145, that was withheld under Minnesota Statutes, section 162.145, subdivision
12.30 3, paragraph (c), provided that the state auditor certifies to the commissioner of revenue
12.31 that the state auditor received the annual financial reporting form for 2020 from the city by

13.1 June 1, 2022. The commissioner of revenue must make a payment of \$46,060 to the city
13.2 by June 30, 2022.

13.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.

13.4 Sec. 16. **2021 AID PENALTY FORGIVENESS; CITY OF MORTON.**

13.5 Notwithstanding Minnesota Statutes, section 477A.017, subdivision 3, the city of Morton
13.6 must receive its aid payment for calendar year 2021 under Minnesota Statutes, section
13.7 477A.013, that was withheld under Minnesota Statutes, section 477A.017, subdivision 3,
13.8 and its small city assistance payment for calendar year 2021 under Minnesota Statutes,
13.9 section 162.145, that was withheld under Minnesota Statutes, section 162.145, subdivision
13.10 3, paragraph (c), provided that the state auditor certifies to the commissioner of revenue
13.11 that it received the annual financial reporting form for 2020 from the city by June 1, 2022.
13.12 The commissioner of revenue must make a payment of \$79,476 to the city by June 30, 2022.

13.13 **EFFECTIVE DATE.** This section is effective the day following final enactment.