

File Number: H.F. 663
Version: As introduced

Date: March 9, 2017

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Subject: 2014 local government aid (LGA) penalty forgiveness

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Forgives penalties to the cities of Dundee, Jeffers, and Woodstock who lost all or part of their calendar year 2014 LGA payment as a penalty for not filing calendar year 2013 financial reports with the legislative auditor in a timely fashion. The penalty is only forgiven if the city has filed both its calendar year 2013 and 2014 financial statements with the auditor by June 1, 2015. The restored aid will be paid with the July 2017 LGA payment and the \$101,570 needed to make the payments is appropriated from the general fund. This provision was in the vetoed 2016 omnibus tax bill. Effective the day after final enactment.