

S.F. No. 192 and H.F. No. 135, which had been referred to the Chief Clerk for comparison, were examined and found to be not identical.

The following document shows the differences between S.F. No. 192, the first engrossment, and H.F. No. 135, as introduced.

January 25, 2021

Patrick D. Murphy
Chief Clerk, House of Representatives

Explanation of Comparison Reports

When a Senate File is received from the Senate, it is given its first reading and must be referred to the appropriate standing committee or division under Rule 1.11. But if the House File companion of that Senate File has already been reported out of Committee and given its second reading and is on the General Register, the Senate File must be referred to the Chief Clerk for comparison pursuant to Rule 1.15. The Chief Clerk reports whether the bills were found to be identical or not identical. Once the bills have been compared and the differences have been reported, the Senate File is given its second reading and is substituted for the House File. The House File is then considered withdrawn. Pursuant to rule 3.33, if the bills are not identical and the chief author of the bill wishes to use the House language, the chief author must give notice of their intent to substitute the House language when the bill is placed on the Calendar for the Day or the Fiscal Calendar. If the chief author of the bill wishes to keep the Senate language, no action is required.

1.1 A bill for an act

1.2 relating to unemployment insurance; adopting a temporary change to experience

1.3 rating period.

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

1.5 Section 1. CALENDAR YEAR 2021 TEMPORARY EMPLOYER EXPERIENCE

1.6 RATING.

1.7 For calendar year 2021, the experience rate computed for each taxpaying employer under

1.8 Minnesota Statutes, section 268.051, subdivision 3, that was required to file wage detail

1.9 reports for the 12-month period ending June 30, 2019, is the ratio obtained by dividing 125

1.10 percent of the total unemployment benefits required under Minnesota Statutes, section

1.11 268.047, to be used in computing the employer's tax rate during the 48 calendar months

1.12 ending on June 30, 2019, by the employer's total taxable payroll for that same period. Any

1.13 taxpaying employer that does not qualify for a calendar year 2021 experience rate under

1.14 Minnesota Statutes, section 268.051, subdivision 3, must be assigned a tax rate in accordance

1.15 with Minnesota Statutes, section 268.051, subdivision 5, except that the average experience

1.16 rating for the employer's industry must use the period specified in this section.

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

1.18 Sec. 2. TAXABLE WAGES FOR CALENDAR YEAR 2021.

1.19 Notwithstanding Minnesota Statutes, section 268.035, subdivision 24, for calendar year

1.20 2021, "taxable wages" means those wages paid to an employee in covered employment for

1.21 up to an amount equal to \$35,000.

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

1.1 A bill for an act

1.2 relating to unemployment insurance; eliminating expiration date for exclusion of

1.3 COVID-19-related unemployment claims in calculating future experience rating;

1.4 adopting a temporary change to experience rating period; amending Laws 2020,

1.5 chapter 71, article 2, section 24.

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

1.18 Sec. 2. CALENDAR YEAR 2021 TEMPORARY EMPLOYER EXPERIENCE

1.19 RATING.

1.20 For calendar year 2021, the experience rate computed for each taxpaying employer under

1.21 Minnesota Statutes, section 268.051, subdivision 3, that was required to file wage detail

1.22 reports for the 12-month period ending June 30, 2019, is the ratio obtained by dividing 125

2.1 percent of the total unemployment benefits required under Minnesota Statutes, section

2.2 268.047, to be used in computing the employer's tax rate during the 48 calendar months

2.3 ending on June 30, 2019, by the employer's total taxable payroll for that same period. Any

2.4 taxpaying employer that does not qualify for a calendar year 2021 experience rate under

2.5 Minnesota Statutes, section 268.051, subdivision 3, must be assigned a tax rate in accordance

2.6 with Minnesota Statutes, section 268.051, subdivision 5, except that the average experience

2.7 rating for the employer's industry must use the period specified in this section.

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

2.9 Sec. 3. TAXABLE WAGES FOR CALENDAR YEAR 2021.

2.10 Notwithstanding Minnesota Statutes, section 268.035, subdivision 24, for calendar year

2.11 2021, "taxable wages" means those wages paid to an employee in covered employment for

2.12 up to an amount equal to \$35,000.

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

1.7 Section 1. Laws 2020, chapter 71, article 2, section 24, is amended to read:

1.8 Sec. 24. COMPUTATION OF FUTURE TAX RATE; EFFECT OF PAYMENT

1.9 FROM TRUST FUND.

1.10 Notwithstanding Minnesota Statutes, section 268.047, subdivision 1, unemployment

1.11 insurance benefits paid as a result of an applicant not being able to work directly or indirectly

1.12 as a result of the COVID-19 pandemic will not be used in computing the future

1.13 unemployment insurance tax rate of a taxpaying employer. This section expires December

1.14 31, 2020. Unemployment insurance benefits paid under this section must not be used in any

1.15 experience rating computation required under Minnesota Statutes, section 268.051,

1.16 subdivision 3, in any calendar year that occurs following enactment of this section.

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