

SESSION LAWS  
of the  
STATE OF MINNESOTA

ENACTED BY THE SEVENTY-SECOND LEGISLATURE

AT THE 1981 THIRD SPECIAL SESSION

DECEMBER 1, 1981 TO JANUARY 18, 1982

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CHAPTER 1 — H.F.No. 1

*An act relating to the financing of government in this state; requiring notification of legislative committees of unallotments and payment deferrals; permitting homestead credit reimbursement of certain special levies in excess of 108 percent and permitting recertification of the levies; clarifying the application of the taxable net income adjustment factor to fiscal year taxpayers and its computation for 1981; directing the commissioner of finance to pay by February 26, 1982, certain state aids and payments to local government for calendar year 1981; granting local governments temporary borrowing authority; permitting private sales of school district tax and aid anticipation certificates through June 30, 1983; repealing limitations on the amount of school district tax and aid anticipation certificates; defining vans and pickup trucks; providing for the registration and taxation of certain vans and passenger automobiles; correcting references to the taxation of farm trucks and commercial zone combinations; defining urban trucks; and certain collector's vehicles entitled to collector license plates; amending Minnesota Statutes 1980, Sections 16A.15, by adding a subdivision; 168.011, by adding subdivisions; 168.10, Subdivision 1c; and Minnesota Statutes 1981 Supplement, Sections 168.011, Subdivisions 7 and 10; 168.013, Subdivisions 1c, 1e, and 1i; 273.13, Subdivision 15b; 290.18, Subdivision 4; and Laws 1981, Chapter 358, Article 7, Section 29; and First Special Session Laws 1981, Chapter 1, Article 1, Section 5; repealing Minnesota Statutes 1981 Supplement, Section 124.781.*

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

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

### ARTICLE I

Section 1. Minnesota Statutes 1980, Section 16A.15, is amended by adding a subdivision to read:

Subd. 5. NOTIFICATION OF LEGISLATIVE COMMITTEES. If the commissioner of finance determines to reduce an allotment pursuant to subdivision 1 or if he determines it is necessary to withhold any payment after the statutorily prescribed date for payment in compliance with subdivision 3, the commissioner shall notify the committees on finance and taxes and tax laws of the senate, the committees on appropriations and taxes of the house of representatives. The notice shall be made in writing not later than 15 days after the reduction in the allotment is made or the date prescribed for payment for any payment withheld. The notice shall specify the amount of the reduction in the allotment and the agency and programs affected, the amount of any payments withheld, and any additional information the commissioner determines is appropriate.

Sec. 2. Minnesota Statutes 1981 Supplement, Section 273.13, Subdivision 15b, is amended to read:

Subd. 15b. PROPERTY TAX CREDITS LIMITATION. The property tax subject to the 58 percent homestead credit provided by subdivisions 6, 7 and 14a, to the homestead property tax relief provided by section 273.135 and to the supplementary homestead property tax relief provided by section 273.1391, shall be based on the total mill rate of all taxing districts levying a tax on the homestead property unless the payable 1982 total levy excluding any amount levied pursuant to section 275.50, subdivision 5, clause (k), of a taxing district other than a school district or the metropolitan transit commission is more than 108 percent of its payable 1981 total levy. If the payable 1982 total levy excluding any amount levied pursuant to section 275.50, subdivision 5, clause (k), of such taxing district is more than 108 percent of its payable 1981 total levy, then that total mill rate shall be based on 108 percent of the taxing district's payable 1981 total levy, plus any amount levied pursuant to section 275.50, subdivision 5, clause (k), for taxes payable in 1982. The commissioner of revenue shall determine and certify to all county auditors the product of each taxing district's payable 1981 total levy multiplied by 108 percent, plus any amount levied pursuant to section 275.50, subdivision 5, clause (k), for taxes payable in 1982. In the event that the sum of the county auditors' certifications exceeds the amounts appropriated, the commissioner of revenue shall proportionally reduce the certification amounts so that their sum equals the appropriation.

Sec. 3. **RECERTIFICATION.**

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The county auditor of any county in which an amount was levied for taxes payable in 1982 pursuant to section 275.50, subdivision 5, clause (k), shall notify the commissioner of revenue. The commissioner of revenue shall recertify to the county auditor the property tax credits limitation amounts for taxes payable in 1982.

Sec. 4. Minnesota Statutes 1981 Supplement, Section 290.18, Subdivision 4, is amended to read:

Subd. 4. **TAXABLE NET INCOME ADJUSTMENT FACTOR.** For the taxable year beginning after December 31, 1980 and ending before January 1, 1982, the commissioner of revenue shall adjust taxable net income by multiplying the taxable net income of each individual, estate and trust by a fraction, the numerator of which is one plus the predicted rate of growth in average Minnesota gross income between tax year 1980 and tax year 1981. The denominator of the adjustment fraction shall be one plus the product of (a) the predicted rate of growth in average Minnesota gross income as determined above, and (b) the difference between the ratio of Minnesota gross income to Minnesota adjusted gross income and the product of the ratio of federal taxes paid to Minnesota adjusted gross income and an estimate of average federal income tax elasticity relating percent changes in federal adjusted gross income to percent changes in net federal income tax liabilities.

For each taxable year beginning after December 31, 1981, the commissioner of revenue shall adjust taxable net income by multiplying the taxable net income of each individual, estate, and trust by an adjustment factor determined by multiplying the previous year's adjustment factor by the current year adjustment factor as defined above using data appropriate to the current year.

The data used shall reflect the most current aggregate tax statistics collected and tabulated by the department of revenue. The estimate of the percentage increase in Minnesota gross income shall be based on the best available data sources and reasonable forecasting procedures. The estimate of federal income tax elasticity shall reflect the best available sources of information, including the judgment of the United States Internal Revenue Service and the United States Treasury, Office of Tax Analysis. The determination of the commissioner pursuant to this section shall not be considered a "rule" and shall not be subject to the administrative procedures act contained in chapter 15.

No later than October 1 of each tax year, the commissioner shall announce the adjustment factor to be applied to taxable net income, including its separate components, and the estimate of federal elasticity.

Sec. 5. Laws 1981, First Special Session, Chapter 1, Article I, Section 5, is amended to read:

Sec. 5. **TRANSITIONAL PROVISION.**

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Notwithstanding the provisions of sections 1, 2, and 3, for taxable years beginning after December 31, 1980 and before January 1, 1982 the inflation adjustment of the income tax brackets, credits, and maximum standard deduction shall be the arithmetic average of (1) the percentage computed pursuant to Minnesota Statutes 1980, Sections 290.06, Subdivisions 2d and 3g, and 290.09, Subdivision 15, as applicable and (2) the percentage computed pursuant to section 1 of this article. The taxable net income adjustment factor for taxable years beginning after December 31, 1980 and before January 1, 1982 shall be one-half of the amount computed pursuant to section 4 computed as follows: the taxable net income adjustment factor calculated pursuant to Laws 1981, First Special Session, Chapter 1, Article I, Section 4 minus one shall be divided by two and the resulting quotient added to one.

Sec. 6. DEFINITIONS.

For purposes of sections 6 to 8 the following terms have the meanings given:

(a) "Municipality" means a county, statutory or home rule charter city, town, or other taxing district within the meaning of section 273.13, subdivision 15a, other than a school district; and

(b) "Commissioner" means the commissioner of revenue.

Sec. 7. FULL PAYMENT OF AIDS TO MUNICIPALITIES.

Subdivision 1. PAYMENTS REQUIRED. By February 26, 1982, the commissioner of finance shall draw warrants for the amounts appropriated to the commissioner of revenue for the following state aids, payments, reimbursements, or fund transfers to or on behalf of municipalities, to the extent that they were deferred or withheld pursuant to sections 16A.14 or 16A.15:

(a) Payments of local government aid to be made during November and December, 1981 pursuant to section 477A.015,

(b) Payments of attached machinery aids to be made during November and December, 1981 pursuant to section 273.138, subdivisions 2 and 5,

(c) Subject to the limits contained in Laws 1981, First Special Session, Chapter 1, Article 3, Section 3, payments to be made during November and December, 1981 pursuant to section 273.139, and section 273.13, subdivision 15a to replace revenue lost as a result of sections 273.115, 273.116, and 273.13, subdivisions 6, 7, or 14a, and

(d) Any state aids, payments, reimbursements or fund transfers to be made during November and December, 1981 pursuant to any law other than those specified in clauses (a) to (c); less

(e) Any amount of the state aids, payments, reimbursements or fund transfers which the commissioner of finance permanently unallots pursuant to

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Minnesota Statutes, Section 16A.15, Subdivision 1, prior to January 8, 1982 or to issuance of a certificate for the aid, payment, reimbursement or fund transfer pursuant to subdivision 2, whichever occurs first.

Subd. 2. CERTIFICATION OF AMOUNT. The commissioner shall, on or before January 8, 1982, certify to each municipality the amount of aids, payments, reimbursements or fund transfers deferred or withheld pursuant to section 16A.14 or 16A.15 and subject to subdivision 1. In connection with certifying the amount to the municipality the commissioner shall issue to and transmit to the municipality a certificate of aids to be paid by February 26, 1982. The provisions of Minnesota Statutes, Section 16A.15 shall not apply to aids, payments, reimbursement or fund transfers certified pursuant to this section.

#### **Sec. 8. AUTHORITY TO BORROW MONEY.**

Subdivision 1. BORROWING IN ANTICIPATION OF AIDS. The governing body of the municipality may borrow money in anticipation of the receipt of state aids, payments, reimbursements or fund transfers scheduled to be made on or before February 26, 1982, and may issue certificates of indebtedness upon passage of a resolution specifying the amount and purposes for which it deems the borrowing is necessary. The resolution shall fix the amount, date, maturity, denomination, and other terms of the certificates and shall fix the terms of the sale of the certificates.

Subd. 2. REPAYMENT; SECURITY. The governing body of the municipality may pledge the full faith and credit of the municipality, and the proceeds of any tax levies, future state aid receipts, or other municipal funds which may become available to repay certificates issued pursuant to this section. The governing body may provide in the resolution that it will assign a certificate received pursuant to section 7, subdivision 2, and the moneys due thereunder as collateral for repayment of the certificates of indebtedness. An assignment is effective only upon registration of the assignment with the commissioner. The commissioner shall pay any funds due under an assigned certificate to the assignee.

Subd. 3. INTEREST RATE. Certificates of indebtedness may be sold at a price equal to a percentage of the par value of the certificates, plus accrued interest, and bearing interest at a rate or rates negotiated by the governing body of the municipality and the purchaser or underwriter of the certificates or as determined at public sale, notwithstanding any limitation of price or interest rate contained in chapter 475 or any other law or city charter to the contrary.

#### **Sec. 9. REPEALER.**

Minnesota Statutes 1981 Supplement, Section 124.781, is repealed.

Sec. 10. Laws 1981, Chapter 358, Article 7, Section 29, is amended to read:

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**Sec. 29. EXEMPTION FROM PUBLIC SALE.**

Notwithstanding Minnesota Statutes, Section 124.76, from the effective date of this section of this article June 1, 1981 until January 1, 1982 June 30, 1983, the requirements as to public sale of tax and aid anticipation certificates of indebtedness shall not apply to certificates which mature no later than six months after their date of issue. The interest rate on these certificates may be determined by direct negotiation.

**Sec. 11. EFFECTIVE DATE.**

Sections 1 and 6 to 10 are effective the day following final enactment.  
Sections 2 and 3 are effective for taxes payable in 1982. Sections 4 and 5 are effective for taxable years beginning after December 31, 1980.

**ARTICLE II**

Section 1. Minnesota Statutes 1981 Supplement, Section 168.011, Subdivision 7, is amended to read:

Subd. 7. **PASSENGER AUTOMOBILE.** "Passenger automobile" means any motor vehicle designed and used for the carrying of not more than ten persons including station wagons but excluding motorcycles and motor scooters. For purposes of taxation only, "passenger automobile" includes pickup trucks and station wagons and vans.

Sec. 2. Minnesota Statutes 1981 Supplement, Section 168.011, Subdivision 10, is amended to read:

Subd. 10. **TRUCK.** "Truck" means any motor vehicle designed and used for carrying things other than passengers, except pickup trucks and vans included within the definition of passenger automobile in subdivision 7.

Sec. 3. Minnesota Statutes 1980, Section 168.011, is amended by adding a subdivision to read:

Subd. 28. **VAN.** "Van" means any vehicle of box-like design with no barrier or separation between the operator's area and the remainder of the passenger-carrying or cargo-carrying area, and with a manufacturers rated capacity of 2,000 pounds or less.

Sec. 4. Minnesota Statutes 1980, Section 168.011, is amended by adding a subdivision to read:

Subd. 29. **PICKUP TRUCKS.** "Pickup truck" means any truck with a manufacturer's rated capacity of 2,000 pounds or less.

Sec. 5. Minnesota Statutes 1981 Supplement, Section 168.013, Subdivision 1c, is amended to read:

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Subd. 1c. **FARM TRUCKS.** (1) On farm trucks having a gross weight of not more than 57,000 pounds, the tax shall be based on total gross weight and shall be 45 percent of the Minnesota base rate prescribed by subdivision 1e during each of the first eight years of vehicle life, but in no event less than \$35, and during the ninth and succeeding years of vehicle life the tax shall be 27 percent of the Minnesota base rate prescribed by subdivision 1e, but in no event less than \$21, except as otherwise provided in this subdivision. On farm trucks having a gross weight of not more than 57,000 pounds during each of the first eight years of vehicle life, the tax shall be:

(a) for the registration year 1982, 34 percent of the tax imposed in the Minnesota base rate schedule;

(b) for the registration year 1983, 38 percent of the tax imposed in the Minnesota base rate schedule;

(c) for the registration year 1984, 42 percent of the tax imposed in the Minnesota base rate schedule;

(d) for the registration year 1985, and each succeeding year, 45 percent of the tax imposed in the Minnesota base rate schedule.

On farm trucks having a gross weight of not more than 57,000 pounds during the ninth and succeeding years of vehicle life, the tax shall be:

(a) for the 1982 registration year, 20 percent of the tax imposed in the Minnesota base rate schedule;

(b) for the 1983 registration year, 22 percent of the tax imposed in the Minnesota base rate schedule;

(c) for the 1984 registration year, 24 percent of the tax imposed in the Minnesota base rate schedule;

(d) for the 1985 registration year, and each succeeding year, 27 percent of the Minnesota base rate schedule.

(2) On farm trucks having a gross weight of more than 57,000 pounds, the tax shall be 60 percent of the Minnesota base rate during the first eight years of vehicle life and 36 percent of the Minnesota base rate during the ~~tenth~~ ninth and succeeding years, except as otherwise provided in this subdivision. On farm trucks having a gross weight of more than 57,000 pounds during the first eight years of vehicle life, the tax shall be:

(a) for the registration year 1982, 38 percent of the tax imposed in the Minnesota base rate schedule;

(b) for the registration year 1983, 45 percent of the tax imposed in the Minnesota base rate schedule;

(c) for the registration year 1984, 53 percent of the tax imposed in the Minnesota base rate schedule;

(d) for the registration year 1985, and each succeeding year, 60 percent of the tax imposed in the Minnesota base rate schedule.

On farm trucks having a gross weight of more than 57,000 pounds, during the ninth and succeeding years of vehicle life, the tax shall be:

(a) for the 1982 registration year, 23 percent of the tax imposed in the Minnesota base rate schedule;

(b) for the 1983 registration year, 27 percent of the tax imposed in the Minnesota base rate schedule;

(c) for the 1984 registration year, 31 percent of the tax imposed in the Minnesota base rate schedule;

(d) for the 1985 registration year, and each succeeding year, 36 percent of the tax imposed in the Minnesota base rate schedule.

In addition to the gross weight tax imposed on a truck-tractor or truck used as a truck-tractor, each semitrailer shall be taxed a fee of \$10 for a one year period or \$50 for a five year period whichever the applicant elects.

Sec. 6. Minnesota Statutes 1981 Supplement, Section 168.013, Subdivision 1e, is amended to read:

Subd. 1e. **TRUCKS; TRACTORS; COMBINATIONS; EXCEPTIONS.** On all trucks and tractors except those in this chapter defined as farm trucks, and urban trucks, and on all truck-tractor and semi-trailer combinations except those defined as farm combinations and urban combinations and on commercial zone vehicles, the tax based on total gross weight shall be graduated according to the Minnesota base rate schedule prescribed in this subdivision, but in no event less than \$120.

#### MINNESOTA BASE RATE SCHEDULE

Scheduled taxes include five percent surtax provided for in subdivision 14

TOTAL GROSS WEIGHT IN POUNDS	Tax
A 0 - 1,500	\$ 15
B 1,501 - 3,000	20
C 3,001 - 4,500	25
D 4,501 - 6,000	35
E 6,001 - 9,000	45
F 9,001 - 12,000	70
G 12,001 - 15,000	105
H 15,001 - 18,000	145
I 18,001 - 21,000	190
J 21,001 - 27,000	270
K 27,001 - 33,000	360

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L	33,001 - 39,000	470
M	39,001 - 45,000	590
N	45,001 - 51,000	710
O	51,001 - 57,000	860
P	57,001 - 63,000	1010
Q	63,001 - 69,000	1180
R	69,001 - 73,280	1320
S	73,281 - 78,000	1520
T	78,001 - 81,000	1620

For each vehicle with a gross weight in excess of 81,000 pounds an additional tax of \$50 is imposed for each ton or fraction thereof in excess of 81,000 pounds, subject to provisions of subdivision 12.

All truck-tractors except those herein defined as farm and urban truck-tractors and commercial zone vehicles shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of such truck-tractor and any semi-trailer or semitrailers which the applicant proposes to combine with the truck-tractor. In addition, to the gross weight tax imposed on the truck-tractor, each semi-trailer shall be taxed a fee of \$10 for a one year period or \$50 for a five year period whichever the applicant elects.

Commercial zone trucks include only all trucks and all truck-tractors and ~~semi-trailers~~ semi-trailer combinations which are:

(1) used by an authorized local cartage carrier operating under a permit issued pursuant to section 221.296 and whose gross transportation revenue consists of at least 60 percent obtained solely from local cartage carriage, and are operated solely within the area defined in section 221.296, subdivision 1; or,

(2) operated by an interstate carrier registered pursuant to section 221.61 or 221.62, or by an authorized local cartage carrier or other carrier receiving operating authority pursuant to chapter 221, and operated solely within a zone exempt from regulation by the Interstate Commerce Commission pursuant to 49 U.S.C. 10526(b).

The license plates issued for commercial zone vehicles shall be plainly marked. Any person operating a commercial zone vehicle outside the zone or area in which its operation is authorized is guilty of a misdemeanor and, in addition to the penalty therefor, shall have the registration of the vehicle as a commercial zone vehicle revoked by the registrar and shall be required to re-register the vehicle at 100 percent of the full annual tax prescribed in the Minnesota base rate schedule, and no part of this tax shall be refunded during the balance of the registration year.

On commercial zone trucks the tax shall be based on the total gross weight of the vehicle and during the first eight years of vehicle life shall be 75 percent of the Minnesota base rate schedule. During the ninth and succeeding years of vehicle life the tax shall be 50 percent of the Minnesota base rate

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schedule, except as otherwise provided in this subdivision. On commercial zone trucks, during the ninth and succeeding years of vehicle life, the tax shall be:

(a) for the 1982 registration year, 35 percent of the tax imposed in the Minnesota base rate schedule;

(b) for the 1983 registration year, 40 percent of the tax imposed in the Minnesota base rate schedule;

(c) for the 1984 registration year, 45 percent of the tax imposed in the Minnesota base rate schedule;

(d) for the 1985 registration year, and each succeeding year, 50 percent of the tax imposed in the Minnesota base rate schedule.

On all trucks, truck-tractors and semi-trailer combinations, except those defined as farm trucks and farm combinations, and except for those urban trucks and combinations and commercial zone vehicles specifically provided for in this subdivision, the tax for the first eight years of vehicle life shall be 100 percent of the tax imposed in the Minnesota base rate schedule, and during the ninth and succeeding years of vehicle life, the tax shall be 75 percent of the Minnesota base rate prescribed by this subdivision, except as otherwise provided in this subdivision.

On all trucks, truck-tractors and semi-trailer combinations, except those defined as farm trucks and farm combinations, and except for those urban trucks and combinations and commercial zone vehicles specifically provided for in this subdivision, during each of the first eight years of vehicle life the tax shall be:

(a) for the registration year 1982, 83 percent of the tax imposed in the Minnesota base rate schedule;

(b) for the registration year 1983, 89 percent of the tax imposed in the Minnesota base rate schedule;

(c) for the registration year 1984, 95 percent of the tax imposed in the Minnesota base rate schedule;

(d) for the registration year 1985, and each succeeding year, 100 percent of the tax imposed in the Minnesota base rate schedule.

Sec. 7. Minnesota Statutes 1981 Supplement, Section 168.013, Subdivision 1i, is amended to read:

Subd. 1i. **URBAN TRUCKS.** On all vehicles registered as urban trucks for the registration year 1981, or any part thereof, and which are not registered as commercial zone trucks for the registration year 1982 and succeeding years, the tax shall be:

(a) for the registration year 1982, 50 percent of the tax imposed in the Minnesota base rate schedule;

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(b) for the registration year 1983, 67 percent of the tax imposed in the Minnesota base rate schedule;

(c) for the registration year 1984, 84 percent of the tax imposed in the Minnesota base rate schedule;

(d) for the registration year 1985, and each succeeding year, 100 percent of the tax imposed in the Minnesota base rate schedule.

Beginning with the registration year 1985, the registrar shall not issue urban license plates.

For purposes of this subdivision, "urban trucks" include only all trucks and all truck-tractors and semi-trailer combinations used exclusively in transporting property within the metropolitan area consisting of Hennepin, Ramsey, Scott, Dakota, Anoka, Washington and Carver counties or within the corporate limits of any city or contiguous cities or within one mile of cities of the first and second class. For the purposes of this clause a land area ceded to the United States of America under General Laws 1889, Chapter 57, is a statutory city. The vehicle shall not be operated outside the metropolitan area or corporate limits of any such city or contiguous cities, or beyond one mile of cities of the first and second class; except that the commissioner of public safety may by special permit authorize the permanent removal of the vehicle from any registration area to another.

Sec. 8. Minnesota Statutes 1980, Section 168.10, Subdivision 1c, is amended to read:

Subd. 1c. **COLLECTOR'S VEHICLE, COLLECTOR LICENSE.** Any motor vehicle, including any truck, that is at least 20 model years old and manufactured after 1935, or any motor vehicle of a defunct make, defined as any car or truck originally licensed as a separate identifiable make as designated by the division of motor vehicles, and owned and operated solely as a collector's vehicle, shall be listed for taxation and registration as follows: An affidavit shall be executed stating the name and address of the person from whom purchased and of the new owner, the make of the motor vehicle, year and number of the model, the manufacturer's identification number and that the vehicle is owned and operated solely as a collector's item and not for general transportation purposes. The owner must also prove that he or she also has one or more vehicles with regular license plates. If the registrar is satisfied that the affidavit is true and correct and the owner pays a \$20 tax, the registrar shall list such the vehicle for taxation and registration and shall issue number plates.

The number plates ~~so~~ issued shall bear the inscription "Collector," "Minnesota" and the registration number, but no date. The number plates are valid without renewal as long as the vehicle is in existence and shall be issued for the applicant's use only for such the vehicle. The registrar has the power to revoke such the plates for failure to comply with this subdivision.

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In the event of the defacement, loss or destruction of such the number plates, the registrar, upon receiving and filing a sworn statement of the vehicle owner, setting forth the circumstances, together with any defaced plates and the payment of a \$2 fee, shall issue duplicate plates specially designed for that purpose. The registrar shall then note on his records the issue of such the new number plates and shall proceed in such a the manner as he may deem advisable to cancel and call in the original plates.

#### Sec. 9. EFFECTIVE DATE.

Sections 1 to 7 are effective the day following enactment and apply to registration year 1982 and subsequent years. Section 8 is effective the day following final enactment.

Approved December 31, 1981

### CHAPTER 2 — H.F.No. 2

*An act relating to the financing of government in this state; reducing appropriations for the biennium ending June 30, 1983 with certain conditions; providing for a deficiency in income maintenance appropriations; imposing and increasing fees; imposing various cost saving measures; requiring the board of regents of the university, the state university board, the community college board and the state board for vocational education to develop plans for declining enrollment; providing that parties to administrative hearings will bear the cost of court reporters under certain circumstances; authorizing attorney general to appear in civil weight enforcement actions; modifying certain procedures for appeals of workers' compensation orders; providing certain workers' compensation settlements are conclusively presumed reasonable; modifying approval by the commissioner of labor and industry of the settlement of certain workers' compensation claims; eliminating the requirement that the commissioner of veterans affairs provide certain grave markers; providing for a medical assistance drug formulary and fixed dispensing fee; changing eligibility standards for medical assistance; changing calculation of certain fees paid by foreign corporations; shortening time for abandonment of unclaimed property; reducing rate of retirement contributions relating to state employees; changing requirements for reduced transit fares for certain persons; increasing the property tax mill rate of the transit taxing district; repealing review of administrative rules for business licenses; authorizing the transfer of certain funds appropriated to the higher education coordinating board for obligations under interstate tuition reciprocity agreements; altering the recognition of school district tax revenue; reducing state aids for education in fiscal year 1983 by one-third of the June, 1983 school district tax settlements; requiring payment of 70 percent of the estimated school district tax receipts within 15 days after the settlement date; establishing a cash flow loan fund; reducing education aid appropriations for fiscal year 1983; requiring the commissioner of finance to pay by June 30, 1982 any payments that were suspended; authorizing the commissioner of education to suspend certain education aids in December, 1981 and January, 1982; authorizing the commissioner of education to consider cash flow require-*

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