

- (2) state employees retirement fund, established by chapter 352;
- (3) correctional employees retirement plan, established by chapter 352;
- (4) state patrol retirement fund, established by chapter 352B;
- (5) elective state officers retirement plan, established by chapter 352C;
- (6) unclassified employees retirement plan, established by chapter 352D;
- (7) public employees retirement association, established by chapter 353;
- (8) public employees police and fire fund, established by chapter 353;
- (9) teachers retirement fund, established by chapter 354;
- (10) Duluth teachers retirement fund association, established by chapter 354A;
- (11) Minneapolis teachers retirement fund association, established by chapter 354A;
- (12) St. Paul teachers retirement fund association, established by chapter 354A; and
- (13) Minneapolis employees retirement fund, established by chapter 422A.

Sec. 3. **REPEALER.**

Minnesota Statutes 1986, section 356.301, is repealed.

Sec. 4. **EFFECTIVE DATE.**

Section 1 is effective the day following final enactment and applies to any active member of a covered retirement plan whose applicable disability is determined to have begun on or after that date. Section 2 is effective the day following final enactment and applies to any person who became a survivor on or after June 15, 1986. Section 3 is effective the day following final enactment.

Approved May 28, 1987

CHAPTER 285—H.F.No. 1219

An act relating to taxation; authorizing Scott county to impose a tax on admissions to major amusement facilities; providing for expenditure of the proceeds of the tax.

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

Section 1. **SCOTT COUNTY; ADMISSIONS TAX.**

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

Subdivision 1. IMPOSITION. The board of commissioners of Scott county may by ordinance impose a tax on admissions to major amusement facilities in the county for the county's share of all related costs of the Bloomington ferry bridge. In this section, "major amusement facility" means a place of amusement that has been constructed with a capacity of 10,000 persons or more or that was the site of an event that had a paid attendance of 10,000 persons or more on any day during the preceding 12-month period.

Subd. 2. RATE. The tax shall be imposed at a rate not to exceed 25 cents per paid admission. The board of commissioners may by ordinance change the rate, subject to the limitation in this subdivision. The tax imposed under this section is not subject to the restrictions in Minnesota Statutes, section 240.15.

Subd. 3. COLLECTION. The commissioner of revenue may enter into agreements with the county to provide for the collection of the tax by the state on behalf of the county. The commissioner may charge the county a reasonable fee for its collection from the proceeds of the tax. The tax shall be subject to the same interest, penalties, and enforcement provisions as the tax imposed under Minnesota Statutes, chapter 297A, including the confidentiality requirements of Minnesota Statutes, section 297A.43.

Subd. 4. USE OF PROCEEDS. Money received by Scott county from the tax imposed under this act shall be paid into the county road and bridge fund and used for the purposes of that fund.

Sec. 2. REPEALER.

Section 1 is repealed ten days following certification by the Scott county treasurer that sufficient proceeds of the tax have been deposited in the county road and bridge fund to pay for the county's share of all related costs of the Bloomington ferry bridge.

Sec. 3. EFFECTIVE DATE.

This act is effective the day following final enactment.

Approved May 28, 1987

CHAPTER 286—H.F.No. 1223

An act relating to legal newspapers; modifying certain requirements to qualify as a legal newspaper; removing special qualifications for newspapers in Morrison county; amending Minnesota Statutes 1986, section 331A.02, subdivision 1; repealing Laws 1980, chapter 526.

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

Section 1. Minnesota Statutes 1986, section 331A.02, subdivision 1, is amended to read:

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