

(h) In fiscal year 1998, the sum of pupil units used in computing a district's general education revenue and referendum revenue may not be reduced by more than two percent due to the reduction in the secondary pupil weight from 1.3 as specified in paragraphs (f) and (g). In fiscal year 1999 and later years, the sum of pupil units used in computing a district's general education revenue and referendum revenue may not be decreased by more than four percent due to the reduction in the secondary weight from 1.3 as specified in paragraphs (f) and (g).

Sec. 3. Laws 1995, First Special Session chapter 3, article 14, section 5, is amended to read:

Sec. 5. FISCAL YEAR 1998 AND 1999 APPROPRIATIONS.

The appropriations for the 1998-99 biennium for programs contained in this act shall be \$2,943,900,000 \$2,968,714,000 for fiscal year 1998 and \$3,076,600,000 \$3,022,210,000 for fiscal year 1999, plus or minus any adjustments due to variance in pupil forecasts, levies, or other factors generating entitlements for the general revenue program. These amounts shall first be allocated to fully fund the general revenue program. Amounts remaining shall be allocated to other programs in proportion to the fiscal year 1997 appropriations or to entitlements generated by existing law for those programs for each year, up to the amount of the entitlement or the fiscal year 1997 appropriations. Any amounts remaining after allocation to these other programs shall be maintained for allocation recommendations by the governor and legislature in the 1997 session.

Sec. 4. LEVY RECOGNITION; REFERENDUM.

Notwithstanding Minnesota Statutes 1995 Supplement, section 121.904, subdivision 4a, the levy recognition percentage for fiscal year 1996 and later applied to the operating referendum levy is 31.

Sec. 5. EFFECTIVE DATE.

Sections 1 and 4 are effective the day following final enactment.

Presented to the governor March 30, 1996

Signed by the governor April 3, 1996, 3:40 p.m.

CHAPTER 413—H.F.No. 2413

An act relating to cemeteries; clarifying procedures for examination of certain accounts and records by the state auditor; providing for transfer of cemeteries to and from local units of government; amending Minnesota Statutes 1994, sections 149.13, subdivision 5; 306.02, subdivision 2; 306.025; 306.243, by adding a subdivision; and 306.97.

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

Section 1. Minnesota Statutes 1994, section 149.13, subdivision 5, is amended to read:

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Subd. 5. Upon notification from the county auditor or the commissioner of health of indications of violations of this chapter, or upon reliable written verification by any person, the state auditor shall make an independent determination of whether a violation of the provisions in this chapter is occurring, or is about to occur. If the state auditor finds such evidence, the state auditor shall conduct an independent audit any examinations of accounts and records of the entity in accordance with generally accepted auditing standards that the state auditor considers the public interest to demand and shall inform the appropriate agency of any finding of misconduct. The state auditor may require the entity being examined to send all books, accounts, and vouchers pertaining to the receipt, disbursement, and custody of funds to the office of the state auditor for examination. The person, firm, partnership, association, or corporation audited examined under this section by the state auditor shall reimburse the state auditor for expenses incurred in conducting the audit examination within 30 days after the state auditor submits its expenses. Interest at the rate established in section 549.09 shall accrue on the outstanding balance starting on the 31st day after the state auditor's office submits its request for expenses.

Sec. 2. Minnesota Statutes 1994, section 306.02, subdivision 2, is amended to read:

Subd. 2. TRANSFER BY CITY OR TOWN LOCAL GOVERNMENT UNIT.

Cemetery land and property or a public burial ground owned or controlled by a town or, statutory or home rule charter city, or county may be transferred by the town or city by deed or otherwise to an existing cemetery association or corporation or one formed under this chapter. The transfer may be with or without condition, as determined by the town or, statutory or home rule charter city, or county. The town or, statutory or home rule charter city, or county may, as a part of the transaction, enter into a contract or agreement with the cemetery association to provide for the management and maintenance of the cemetery, for the sale of lots or land in the cemetery, and for those other matters concerning the care and control of the cemetery as the town or, statutory or home rule charter city, or county considers advisable.

Sec. 3. Minnesota Statutes 1994, section 306.025, is amended to read:

306.025 TRANSFER OF CEMETERIES TO STATUTORY CITIES CEMETERY TO LOCAL GOVERNMENT UNIT.

Subdivision 1. **ACCEPTANCE.** A public cemetery association owning a cemetery located wholly or partly within a statutory city may transfer the cemetery it to the a statutory or home rule charter city, town, or county in which it is the cemetery is wholly or partly located, together with all the funds and property of the association, whether the funds are of a trust character or otherwise. The statutory or home rule charter city, town, or county in which the cemetery is wholly or partly located may accept a transfer of the cemetery and of its property and funds, and may continue to operate, maintain, manage, and conduct the cemetery, and to sell lots and provide for the burial of the dead in the cemetery. Funds received from the cemetery association upon transfer shall be administered by the statutory or home rule charter city, town, or county for the same purposes and upon the same trusts for which they were originally established.

Subd. 2. **TRANSFER, HOW MADE.** To accomplish a transfer, the board of trustees of the cemetery association shall first adopt a resolution to that effect by a unanimous vote of the members of the board of trustees, after which the chair or president of the board of trustees and the secretary are authorized to execute the proper instruments to

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evidence the transfer. However, the transfer must first have been authorized by a majority vote of all the members of the association at a regular or special meeting called for that express purpose.

Subd. 3. ~~STATUTORY CITY COUNCIL LOCAL GOVERNMENT UNIT TO ACCEPT BY RESOLUTION.~~ Before the transfer is made, the city council governing body of the statutory or home rule charter city, town, or county in which the cemetery is wholly or partly located shall first adopt a resolution agreeing to accept the transfer of the property and funds of the association, and agree to continue to operate, maintain, manage, conduct, and control the cemetery, to sell lots in it, and to administer its funds for the same purposes and upon the same trusts for which they were originally established.

Subd. 4. **TRUST FUND FOR PERPETUAL CARE.** If a trust fund for the perpetual care of cemetery lots is transferred to a statutory or home rule charter city, town, or county under this section, then the fund must be preserved and kept and used and administered for the same purposes and upon the same trusts as if the transfer had not been made. Lots for which payment in full for perpetual care has been made to the cemetery association are entitled to receive perpetual care, and the statutory or home rule charter city, town, or county shall provide it.

Subd. 5. **RIGHTS OF LOT OWNERS.** After transfer, lot owners are entitled to the same rights and privileges concerning their lots as if the transfer had not been made.

Subd. 6. **MAINTENANCE.** After the transfer has been made and accepted by the statutory or home rule charter city, town, or county, the city council governing body of the statutory or home rule charter city, town, or county shall operate, maintain, conduct, control, and manage the transferred cemetery. For that purpose it may appoint a committee of the council governing body.

Subd. 7. **RULES.** The city council governing body of the statutory or home rule charter city, town, or county may adopt rules and regulations to conduct, manage, maintain, and operate the cemetery, but the rules may not infringe upon the rights of persons who were lot owners at the time the transfer was made.

Sec. 4. Minnesota Statutes 1994, section 306.243, is amended by adding a subdivision to read:

Subd. 5. TRANSFER. A county that has assumed maintenance of an abandoned cemetery under this section for a period of at least one year may transfer the cemetery land and property as provided in section 306.02.

Sec. 5. Minnesota Statutes 1994, section 306.97, is amended to read:

306.97 DUTIES OF THE STATE AUDITOR.

Upon notification from a county auditor or upon reliable written verification by any person of indications of violations of this chapter the state auditor shall make an independent determination of whether a violation of the provisions in this chapter is occurring or is about to occur, ~~and in those instances in which.~~ If the state auditor finds such evidence, the state auditor shall conduct an independent audit in accordance with generally accepted auditing standards that the state auditor considers the public interest to demand and shall inform the appropriate agency of any finding of misconduct. The state auditor

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may require the entity being examined to send all books, accounts, and vouchers pertaining to the receipt, disbursement, and custody of funds to the office of the state auditor for examination. The person, firm, partnership, association, or corporation audited examined under this section by the state auditor shall reimburse the state auditor for expenses incurred in conducting the audit examination within 30 days after the state auditor's office submits its expenses. Interest at the rate established in section 549.09 shall accrue on the outstanding balance starting on the 31st day after the state auditor demands expenses.

Presented to the governor March 30, 1996

Signed by the governor April 2, 1996, 12:33 p.m.

CHAPTER 414—H.F.No. 2369

An act relating to financial institutions; regulating consumer credit; modifying rates, fees, and other terms and conditions; providing clarifying and technical changes; providing opportunities for state banks to develop their Minnesota markets through broader intrastate branching; modifying finance charge provisions and other provisions for certain cooperatives; providing technical corrections; amending Minnesota Statutes 1994, sections 9.031, subdivision 13; 13.71, by adding a subdivision; 46.041, subdivision 1; 46.044, subdivision 1; 47.10, subdivision 4; 47.101, subdivisions 2 and 3; 47.20, subdivision 14; 47.201, subdivision 2; 47.51; 47.62, subdivision 1; 48.09; 48.10; 48.301; 48.34; 48.845, subdivision 4; 52.131; 53.01; 53.03, subdivision 1; 53.07, subdivision 2; 118.01, subdivision 1; 168.69; 168.705; 168.71; 168.72, by adding a subdivision; 168.73; 256.99; 300.025; 303.02, subdivision 2; 308A.135, subdivision 3; 308A.165, subdivision 2; 332.21; 332.50, subdivision 2; 334.02; and 334.03; Minnesota Statutes 1995 Supplement, sections 46.048, subdivision 2b; 47.20, subdivisions 1 and 9; 47.52; 47.59, subdivisions 2, 3, 4, 5, 6, and by adding a subdivision; 47.60, subdivision 2; 47.61, subdivision 3; 48.153, subdivision 3a; 48.194; 48.65; 50.1485, subdivision 1; 50.245, subdivisions 1 and 4; 53.04, subdivision 3a; 53.09, subdivision 2; 55.10, subdivision 4; 56.131, subdivisions 2, 4, and 6; 56.14; and 62B.04, subdivision 1; Laws 1995, chapter 171, section 70; proposing coding for new law in Minnesota Statutes, chapters 49; and 334; repealing Minnesota Statutes 1994, sections 48.94; 51A.01; 51A.02, subdivisions 1, 2, 3, 4, 5, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 55, and 56; 51A.03; 51A.04; 51A.041; 51A.05; 51A.06; 51A.065; 51A.07; 51A.08; 51A.09; 51A.10; 51A.11; 51A.12; 51A.13; 51A.131; 51A.14; 51A.15; 51A.16; 51A.17; 51A.19, subdivisions 1, 4, 5, 6, 7, 8, 10, 11, 12, and 13; 51A.20; 51A.21, subdivisions 1, 2, 3, 4, 5, 6a, 6b, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 20, 21, 22, 23, 24, 25, 26, and 27; 51A.22; 51A.23, subdivision 6; 51A.24; 51A.251; 51A.261; 51A.262; 51A.27; 51A.28; 51A.29; 51A.30; 51A.31; 51A.32; 51A.33; 51A.34; 51A.35; 51A.361; 51A.37; 51A.38; 51A.40; 51A.41; 51A.42; 51A.43; 51A.44; 51A.45; 51A.46; 51A.47; 51A.48; 51A.51; 51A.52; 51A.54; 51A.55; 51A.56; 51A.57; and 53.04, subdivision 3b; Minnesota Statutes 1995 Supplement, sections 47.201, subdivision 7; 47.27, subdivision 3; 51A.02, subdivisions 6, 7, 26, 40, and 54; 51A.19, subdivision 9; 51A.21, subdivision 28; 51A.23, subdivisions 1 and 7; 51A.386; 51A.50; 51A.53; 51A.58; and 53.04, subdivisions 3c and 4a; Minnesota Rules, parts 2655.0100; 2655.0200; 2655.0300;

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