

CHAPTER 275—H.F.No. 2642

An act relating to reemployment insurance; exempting certain overpaid benefits from the standard collection procedure; amending Laws 1997, chapter 202, article 1, section 17, subdivision 8.

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

Section 1. Laws 1997, chapter 202, article 1, section 17, subdivision 8, is amended to read:

Subd. 8. Accounts Receivable
2,123,000 2,161,000

During the biennium ending June 30, 1999, when a debt owed to any entity of state government for which the Minnesota collection enterprise has jurisdiction becomes 121 days past due, the state entity must refer the account to the commissioner of revenue for assignment to the Minnesota collection enterprise. This requirement does not apply if there is a dispute over the amount or validity of the debt, if the debt is the subject of legal action or administrative proceedings, or the agency determines that the debtor is adhering to acceptable payment arrangements. This requirement does not apply to reemployment insurance benefits paid to a claimant that were later determined overpaid benefits under Minnesota Statutes, section 268.18, subdivision 1, that resulted from: (1) an error by the department of economic security; (2) an employer's error; or (3) an appeal reversed under Minnesota Statutes, section 268.105, subdivision 3a, paragraph (b) or (c). These overpaid reemployment insurance benefits, which are obligations only to the Minnesota reemployment insurance fund, shall not be included in the reporting requirements of Minnesota Statutes, section 16D.03. The commissioner of revenue, in consultation with the commissioner of finance, may provide that certain types of debt need not be referred to the commissioner for assignment to the collection enterprise under this paragraph. Methods and procedures for referral shall follow internal guidelines prepared by the commissioner of finance.

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Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Presented to the governor March 13, 1998

Signed by the governor March 16, 1998, 10:23 a.m.

CHAPTER 276—H.F.No. 2809

An act relating to cities and towns; requiring copies of audited financial statements to be provided to members of the city council and the mayor, or to the town board members, and presented at a regularly scheduled meeting of the city or town's governing body; amending Minnesota Statutes 1996, section 471.697, subdivision 1.

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

Section 1. Minnesota Statutes 1996, section 471.697, subdivision 1, is amended to read:

Subdivision 1. **ALL OPERATIONS EXCEPT SOME HOSPITALS, NURSING HOMES.** In any city with a population of more than 2,500 according to the latest federal census, or town with a population of more than 2,500 according to the latest federal census with an annual revenue of \$500,000 or more, the city clerk, chief financial officer, town clerk, or town clerk-treasurer shall:

(a) Prepare a financial report covering the city's or town's operations including operations of municipal hospitals and nursing homes, liquor stores, and public utility commissions during the preceding fiscal year after the close of the fiscal year. Cities shall publish the report or a summary of the report, in a form as prescribed by the state auditor, in a qualified newspaper of general circulation in the city or, if there is none, post copies in three of the most public places in the city, no later than 30 days after the report is due in the office of the state auditor. The report shall contain financial statements and disclosures which present the city's or town's financial position and the results of city or town operations in conformity with generally accepted accounting principles. The report shall include such information and be in such form as may be prescribed by the state auditor;

(b) File the financial report in the clerk's or financial officer's office for public inspection and present it to the city council or town board after the close of the fiscal year. One copy of the financial report shall be furnished to the state auditor after the close of the fiscal year; and

(c) Submit to the state auditor audited financial statements which have been attested to by a certified public accountant, public accountant, or the state auditor within 180 days after the close of the fiscal year, except that the state auditor may upon request of a city or town and a showing of inability to conform, extend the deadline. The state auditor may accept this report in lieu of the report required in clause (b). A copy of the audited financial statement along with any management letter or other written findings or comments by the auditor must be provided to each city council member and the mayor, or to each town board member, no later than 30 days after the report is required to be submitted to

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