

program (MFIP), Emergency Assistance (EA), work first program, Medical Assistance (MA), General Assistance (GA), General Assistance Medical Care (GAMC), Emergency General Assistance (EGA), Work Readiness, Minnesota Supplemental Aid (MSA), MSA Emergency Assistance (MSA-EA), Supplemental Security Income (SSI), and Energy Assistance.

- (7) Social Security benefits.
- (8) Reemployment insurance, workers' compensation, or veterans' benefits.
- (9) An accident, disability or retirement pension or annuity.
- (10) Life insurance proceeds.
- (11) The earnings of your minor child.
- (12) Money from a claim for damage or destruction of exempt property (such as household goods, farm tools, business equipment, a manufactured (mobile) home, or a car).

Sec. 153. Minnesota Statutes 1998, section 583.22, subdivision 7b, is amended to read:

Subd. 7b. **NECESSARY LIVING EXPENSES.** As used in section 583.27, "necessary living expenses" means a sum approximately equal to 1-1/2 times the amount to which the family would be entitled if eligible for payments under section 256.74 chapter 256J, unless limited by section 583.27, subdivision 1, paragraph (b).

Sec. 154. **REPEALER.**

(a) Minnesota Statutes 1998, sections 119B.01, subdivision 12a; 119B.05, subdivision 6; 126C.05, subdivision 4; 126C.06; 256.031, subdivision 1a; 256.736; 256.74, subdivision 1c; 256.9850; 256J.62, subdivision 5; 268.871, subdivision 5; and 290A.22, are repealed.

(b) Minnesota Rules, parts 9500.2000; 9500.2020; 9500.2060; 9500.2100; 9500.2140; 9500.2180; 9500.2220; 9500.2260; 9500.2300; 9500.2340; 9500.2380; 9500.2420; 9500.2440; 9500.2480; 9500.2500; 9500.2520; 9500.2560; 9500.2580; 9500.2600; 9500.2620; 9500.2640; 9500.2680; 9500.2700; 9500.2720; 9500.2722; 9500.2724; 9500.2726; 9500.2728; 9500.2730; 9500.2740; 9500.2760; 9500.2780; 9500.2800; 9500.2820; 9500.2860; and 9500.2880, are repealed.

Presented to the governor May 11, 1999

Signed by the governor May 13, 1999, 1:27 p.m.

CHAPTER 160—S.F.No. 1047

An act relating to creditors' remedies; providing that Roth IRAs will be treated identically to other retirement accounts; amending Minnesota Statutes 1998, section 550.37, subdivision 24.

New language is indicated by underline, deletions by ~~strikeout~~.

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

Section 1. Minnesota Statutes 1998, section 550.37, subdivision 24, is amended to read:

Subd. 24. **EMPLOYEE BENEFITS.** (a) The debtor's right to receive present or future payments, or payments received by the debtor, under a stock bonus, pension, profit sharing, annuity, individual retirement account, Roth IRA, individual retirement annuity, simplified employee pension, or similar plan or contract on account of illness, disability, death, age, or length of service:

(1) ~~to the extent the plan or contract is described in section 401(a), 403, 408, or 457 of the Internal Revenue Code of 1986, as amended, or payments under the plan or contract are or will be rolled over as provided in section 402(a)(5), 403(b)(8), or 408(d)(3) of the Internal Revenue Code of 1986, as amended; or~~

(2), to the extent of the debtor's aggregate interest under all plans and contracts up to a present value of \$30,000 and additional amounts under all the plans and contracts to the extent reasonably necessary for the support of the debtor and any spouse or dependent of the debtor.

(b) The exemptions in paragraph (a) do not apply when the debt is owed under a support order as defined in section 518.54, subdivision 4a.

Sec. 2. **EFFECTIVE DATE.**

Section 1 is effective the day following final enactment.

Presented to the governor May 11, 1999

Signed by the governor May 13, 1999, 1:28 p.m.

CHAPTER 161—S.F.No. 626

An act relating to public lands; providing that participation in certain tax programs will not reduce damage awards granted in an eminent domain proceeding; modifying prior private sale of tax-forfeited land in Carlton county; authorizing public and private sales, conveyances, and exchanges of certain tax-forfeited lands that border public water or wetland in Anoka, Cass, Chisago, Cook, Douglas, Hennepin, Hubbard, Itasca, Kandiyohi, Le Sueur, Mower, Olmsted, Red Lake, Roseau, Sherburne, Stearns, Todd, Wabasha, Wadena, and Washington counties; authorizing private sales and conveyances of certain tax-forfeited land in Koochiching, Ramsey, and St. Louis counties; authorizing private sale and conveyances of certain surplus land in Aitkin, Anoka, Houston, Otter Tail, St. Louis, and Wright counties and to the Bloomington housing and redevelopment authority; authorizing certain land conveyances in connection with the transfer of state land in Steele county; authorizing private sales and conveyances of certain county land in Goodhue and Itasca counties; authorizing Koochiching county to exercise the power of eminent domain for acquisition of certain trust fund land; authorizing the city of Bemidji to exercise the power of eminent domain for acquisition of certain trust fund land that borders public waters and wetlands; amending Minnesota Statutes 1998, section 117.085; Laws 1997, chapter 207, section 7, as amended.

New language is indicated by underline, deletions by ~~strikeout~~.