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## State of Minnesota

## HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 4053

03/04/2020 Authored by Drazkowski

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The bill was read for the first time and referred to the Health and Human Services Finance Division

1.1 A bill for an act

relating to taxes; property and local; reimbursing state general fund for extra payments made in the previous year; amending Minnesota Statutes 2018, section 477A.014, by adding a subdivision.

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

Section 1. Minnesota Statutes 2018, section 477A.014, is amended by adding a subdivision to read:

Subd. 6. Aid corrections after levy certification. If a city or county is informed of an additional aid payment under subdivision 3, after they have certified the levy that will be payable in the same calendar year in which the additional aid is paid, the city or county will receive a onetime reduction in aid paid in the following calendar year. The amount of aid reduction in the following calendar year is the amount of additional aid the city or county received due to a recertification of aid in the previous year. This reduction shall not be used when determining the certified aid used in subsequent aid calculations. No reductions will be made for any adjustments under subdivision 3 that occur prior to the final day in which a city or county must set its levy that is payable in the calendar year in which the adjustment under subdivision 3 is made. The total of the reductions in aid under this subdivision in any year will not be redistributed to the cities or counties but will remain in the state general fund.

1.20 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2020 and thereafter.

Section 1.