

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-EIGHTH LEGISLATURE**

**S.F. No. 191**

(SENATE AUTHORS: REST, Pappas, Kiffmeyer, Benson and Metzen)

DATE	D-PG	OFFICIAL STATUS
01/31/2013	128	Introduction and first reading Referred to State and Local Government
02/13/2013	207a	Comm report: To pass as amended and re-refer to Finance See SF1589, Art. 3, Sec. 26, 32

1.1 A bill for an act  
 1.2 relating to state government; modifying audit requirements; amending Minnesota  
 1.3 Statutes 2012, sections 32C.04; 469.3201.

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

1.5 Section 1. Minnesota Statutes 2012, section 32C.04, is amended to read:

1.6 **32C.04 ACCOUNTS; AUDITS.**

1.7 The authority may establish funds and accounts that it determines to be reasonable and  
 1.8 necessary to conduct the business of the authority. The board shall ~~provide for and pay the~~  
 1.9 ~~cost of an independent annual audit of its official books and records~~ be subject to audit by  
 1.10 the state legislative auditor. A copy of ~~this~~ an audit must be filed with the secretary of state.

1.11 Sec. 2. Minnesota Statutes 2012, section 469.3201, is amended to read:

1.12 **469.3201 STATE LEGISLATIVE AUDITOR; AUDITS OF JOB**

1.13 **OPPORTUNITY BUILDING ZONES AND BUSINESS SUBSIDY AGREEMENTS.**

1.14 As resources allow, the Office of the State Auditor legislative auditor must annually  
 1.15 audit the creation and operation of all job opportunity building zones and business subsidy  
 1.16 agreements entered into under Minnesota Statutes, sections 469.310 to 469.320. ~~To the~~  
 1.17 ~~extent necessary to perform this audit, the state auditor may request from the commissioner~~  
 1.18 ~~of revenue tax return information of taxpayers who are eligible to receive tax benefits~~  
 1.19 ~~authorized under section 469.315. To the extent necessary to perform this audit, the state~~  
 1.20 ~~auditor may request from the commissioner of employment and economic development~~  
 1.21 ~~wage detail report information required under section 268.044 of taxpayers eligible to~~

- 2.1 ~~receive tax benefits authorized under section 469.315.~~ All public officials and parties to
- 2.2 the agreements shall comply with the requirements of section 3.978, subdivision 2.