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State of Minnesota
HOUSE OF REPRESENTATIVES
First Division Engrossment

NINETY-FIRST SESSION

H. F. No. 1974

03/04/2019 Authored by Nelson
The bill was read for the first time and referred to the Committee on Government Operations
03/13/2019 Adoption of Report: Re-referred to the Committee on Ways and Means

Division Action

03/19/2019 *Referred by Chair to the State Government Finance Division*
Division action, to adopt as amended and return to the Committee on Ways and Means

1.1 A bill for an act

1.2 relating to state government; making technical changes by updating and deleting

1.3 outdated budget-related language; amending Minnesota Statutes 2018, sections

1.4 15.0596; 15.191, subdivisions 1, 3; 16A.065; 16A.13, subdivision 2a; 16A.134;

1.5 16A.15, subdivision 3; 16A.17, subdivision 5; 16A.272, subdivision 3; 16A.40;

1.6 16A.42, subdivisions 2, 4, by adding a subdivision; 16A.56; 16A.671, subdivision

1.7 1; 16B.37, subdivision 4; 16D.03, subdivision 2; 16D.09, subdivision 1; 21.116;

1.8 43A.30, subdivision 2; 43A.49; 49.24, subdivisions 13, 16; 69.031, subdivision

1.9 1; 80A.65, subdivision 9; 84A.23, subdivision 4; 84A.33, subdivision 4; 84A.40;

1.10 84A.52; 88.12, subdivision 1; 94.522; 94.53; 116J.64, subdivision 7; 126C.55,

1.11 subdivisions 2, 9; 126C.68, subdivision 3; 126C.69, subdivision 14; 127A.34,

1.12 subdivision 1; 127A.40; 136F.46, subdivision 1; 136F.70, subdivision 3; 162.08,

1.13 subdivisions 10, 11; 162.14, subdivisions 4, 5; 162.18, subdivision 4; 162.181,

1.14 subdivision 4; 163.051, subdivision 3; 176.181, subdivision 2; 176.581; 176.591,

1.15 subdivision 3; 192.55; 196.052; 198.16; 237.30; 241.13, subdivision 1; 244.19,

1.16 subdivision 7; 256B.20; 260B.331, subdivision 2; 260C.331, subdivision 2;

1.17 273.121, subdivision 1; 287.08; 297I.10; 299C.21; 348.05; 352.04, subdivision 9;

1.18 352.05; 352.115, subdivision 12; 352.12, subdivision 13; 353.05; 353.27,

1.19 subdivision 7; 354.42, subdivision 7; 354.52, subdivisions 4, 4b; 401.15, subdivision

1.20 1; 446A.086, subdivision 4; 446A.16, subdivision 1; 462A.18, subdivision 1;

1.21 475A.04, subdivision 1; 525.841.

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

1.23 Section 1. Minnesota Statutes 2018, section 15.0596, is amended to read:

1.24 **15.0596 ADDITIONAL COMPENSATION FROM CONTINGENT FUND**

1.25 **PROHIBITED.**

1.26 In all cases where the compensation of an officer of the state is fixed by law at a specified

1.27 sum, it shall be unlawful for any such officer or employee to receive additional compensation

1.28 for the performance of official services out of the contingent fund of the officer or the

1.29 department, and it shall be unlawful for the head of any department of the state government

1.30 to direct the payment of such additional compensation out of the contingent fund; and the

2.1 commissioner of management and budget is hereby prohibited from issuing a ~~warrant~~
2.2 payment upon such contingent fund in payment of such additional compensation.

2.3 Every person offending against the provisions of this section shall be guilty of a
2.4 misdemeanor.

2.5 Sec. 2. Minnesota Statutes 2018, section 15.191, subdivision 1, is amended to read:

2.6 Subdivision 1. **Emergency disbursements.** Imprest cash funds for the purpose of making
2.7 minor disbursements, providing for change, and providing employees with travel advances
2.8 or a portion or all of their payroll ~~warrant~~ where the ~~warrant~~ payment has not been received
2.9 through the payroll system, may be established by state departments or agencies from
2.10 existing appropriations in the manner prescribed by this section.

2.11 Sec. 3. Minnesota Statutes 2018, section 15.191, subdivision 3, is amended to read:

2.12 Subd. 3. **~~Warrant~~ Payment against designated appropriation.** Imprest cash funds
2.13 established under this section shall be created by ~~warrant drawn~~ payment issued against the
2.14 appropriation designated by the commissioner of management and budget.

2.15 Sec. 4. Minnesota Statutes 2018, section 16A.065, is amended to read:

2.16 **16A.065 PREPAY SOFTWARE, SUBSCRIPTIONS, UNITED STATES**
2.17 **DOCUMENTS.**

2.18 Notwithstanding section 16A.41, subdivision 1, the commissioner may allow an agency
2.19 to make advance deposits or payments for software or software maintenance services for
2.20 state-owned or leased electronic data processing equipment, for information technology
2.21 hosting services, for sole source maintenance agreements where it is not cost-effective to
2.22 pay in arrears, for exhibit booth space or boat slip rental when required by the renter to
2.23 guarantee the availability of space, for registration fees where advance payment is required
2.24 or advance payment discount is provided, ~~and~~ for newspaper, magazine, and other
2.25 subscription fees, and other costs where advance payment discount is provided or are
2.26 customarily paid for in advance. The commissioner may also allow advance deposits by
2.27 any department with the Library of Congress and federal Supervisor of Documents for items
2.28 to be purchased from those federal agencies.

2.29 Sec. 5. Minnesota Statutes 2018, section 16A.13, subdivision 2a, is amended to read:

2.30 Subd. 2a. **Procedure.** The commissioner shall see that the deduction for the withheld
2.31 tax is made from an employee's pay on the payroll abstract. The commissioner shall approve

3.1 one ~~warrant payable~~ payment to the commissioner for the total amount deducted on the
3.2 abstract. Deductions from the pay of an employee paid direct by an agency shall be made
3.3 by the employee's payroll authority. A later deduction must correct an error made on an
3.4 earlier deduction. The paying authority shall see that a ~~warrant or check~~ payment for the
3.5 deductions is promptly sent to the commissioner. The commissioner shall deposit the amount
3.6 of the ~~warrant or check~~ payment to the credit of the proper federal authority or other person
3.7 authorized by federal law to receive it.

3.8 Sec. 6. Minnesota Statutes 2018, section 16A.134, is amended to read:

3.9 **16A.134 CHARITABLE ORGANIZATIONS PAYROLL DEDUCTIONS.**

3.10 An employee's contribution to a registered combined charitable organization defined in
3.11 section 43A.50 may be deducted from the employee's pay. On the employee's written request,
3.12 the commissioner shall deduct a requested amount from the pay of the employee for each
3.13 pay period. The commissioner shall issue a ~~warrant~~ payment in that amount to the specified
3.14 organization.

3.15 Sec. 7. Minnesota Statutes 2018, section 16A.15, subdivision 3, is amended to read:

3.16 Subd. 3. **Allotment and encumbrance.** (a) A payment may not be made without prior
3.17 obligation. An obligation may not be incurred against any fund, allotment, or appropriation
3.18 unless the commissioner has certified a sufficient unencumbered balance or the accounting
3.19 system shows sufficient allotment or encumbrance balance in the fund, allotment, or
3.20 appropriation to meet it. The commissioner shall determine when the accounting system
3.21 may be used to incur obligations without the commissioner's certification of a sufficient
3.22 unencumbered balance. An expenditure or obligation authorized or incurred in violation of
3.23 this chapter is invalid and ineligible for payment until made valid. A payment made in
3.24 violation of this chapter is illegal. An employee authorizing or making the payment, or
3.25 taking part in it, and a person receiving any part of the payment, are jointly and severally
3.26 liable to the state for the amount paid or received. If an employee knowingly incurs an
3.27 obligation or authorizes or makes an expenditure in violation of this chapter or takes part
3.28 in the violation, the violation is just cause for the employee's removal by the appointing
3.29 authority or by the governor if an appointing authority other than the governor fails to do
3.30 so. In the latter case, the governor shall give notice of the violation and an opportunity to
3.31 be heard on it to the employee and to the appointing authority. A claim presented against
3.32 an appropriation without prior allotment or encumbrance may be made valid on investigation,
3.33 review, and approval by the agency head in accordance with the commissioner's policy, if

4.1 the services, materials, or supplies to be paid for were actually furnished in good faith
4.2 without collusion and without intent to defraud. The commissioner may then ~~draw a warrant~~
4.3 ~~to~~ pay the claim just as properly allotted and encumbered claims are paid.

4.4 (b) The commissioner may approve payment for materials and supplies in excess of the
4.5 obligation amount when increases are authorized by section 16C.03, subdivision 3.

4.6 (c) To minimize potential construction delay claims, an agency with a project funded
4.7 by a building appropriation may allow a contractor to proceed with supplemental work
4.8 within the limits of the appropriation before money is encumbered. Under this circumstance,
4.9 the agency may requisition funds and allow contractors to expeditiously proceed with a
4.10 construction sequence. While the contractor is proceeding, the agency shall immediately
4.11 act to encumber the required funds.

4.12 Sec. 8. Minnesota Statutes 2018, section 16A.17, subdivision 5, is amended to read:

4.13 Subd. 5. **Payroll duties.** When the department prepares the payroll for an agency, the
4.14 commissioner assumes the agency head's duties to make authorized or required deductions
4.15 from, or employer contributions on, the pay of the agency's employees and to prepare and
4.16 issue the necessary ~~warrants~~ payments.

4.17 Sec. 9. Minnesota Statutes 2018, section 16A.272, subdivision 3, is amended to read:

4.18 Subd. 3. **Section 7.19 16A.271 to apply.** The provisions of Minnesota Statutes ~~1941,~~
4.19 section ~~7.19~~ 16A.271, shall apply to deposits of securities made pursuant to this section.

4.20 Sec. 10. Minnesota Statutes 2018, section 16A.40, is amended to read:

4.21 **16A.40 WARRANTS AND ELECTRONIC FUND TRANSFERS.**

4.22 Money must not be paid out of the state treasury except upon the warrant of the
4.23 commissioner or an electronic fund transfer approved by the commissioner. Warrants must
4.24 be drawn on printed blanks that are in numerical order. The commissioner shall enter, in
4.25 numerical order in a ~~warrant~~ warrant payment register, the number, amount, date, and payee for
4.26 every ~~warrant~~ warrant payment issued.

4.27 The commissioner may require payees to supply their bank routing information to enable
4.28 the payments to be made through an electronic fund transfer.

5.1 Sec. 11. Minnesota Statutes 2018, section 16A.42, subdivision 2, is amended to read:

5.2 Subd. 2. **Approval.** If the claim is approved, the commissioner shall ~~complete and sign~~
5.3 ~~a warrant~~ issue a payment in the amount of the claim.

5.4 Sec. 12. Minnesota Statutes 2018, section 16A.42, subdivision 4, is amended to read:

5.5 Subd. 4. **Register.** The commissioner shall enter a ~~warrant~~ payment in the ~~warrant~~
5.6 payment register as if it were a cash payment.

5.7 Sec. 13. Minnesota Statutes 2018, section 16A.42, is amended by adding a subdivision to
5.8 read:

5.9 Subd. 5. **Invalid claims.** If the commissioner determines that a claim is invalid after
5.10 issuing a warrant, the commissioner may void an unpaid warrant. The commissioner is not
5.11 liable to any holder who took the void warrant for value.

5.12 Sec. 14. Minnesota Statutes 2018, section 16A.56, is amended to read:

5.13 **16A.56 COMMISSIONER'S RECEIPT AND CLAIM DUTIES.**

5.14 The commissioner or a designee shall examine every receipt and claim, and if proper,
5.15 approve them, name the account to be charged or credited, and issue ~~warrants~~ payments to
5.16 pay claims.

5.17 Sec. 15. Minnesota Statutes 2018, section 16A.671, subdivision 1, is amended to read:

5.18 Subdivision 1. **Authority; advisory recommendation.** To ensure that cash is available
5.19 when needed to ~~pay warrants~~ make payments drawn on the general fund under appropriations
5.20 and allotments, the commissioner may (1) issue certificates of indebtedness in anticipation
5.21 of the collection of taxes levied for and other revenues appropriated to the general fund for
5.22 expenditure during each biennium; and (2) issue additional certificates to refund outstanding
5.23 certificates and interest on them, under the constitution, article XI, section 6.

5.24 Sec. 16. Minnesota Statutes 2018, section 16B.37, subdivision 4, is amended to read:

5.25 Subd. 4. **Work of department for another.** To avoid duplication and improve efficiency,
5.26 the commissioner may direct an agency to do work for another agency or may direct a
5.27 division or section of an agency to do work for another division or section within the same
5.28 agency and shall require reimbursement for the work. Reimbursements received by an
5.29 agency are reappropriated to the account making the original expenditure in accordance

6.1 with the transfer ~~warrant~~ procedure established by the commissioner of management and
6.2 budget.

6.3 Sec. 17. Minnesota Statutes 2018, section 16D.03, subdivision 2, is amended to read:

6.4 Subd. 2. **State agency reports.** State agencies shall report quarterly to the commissioner
6.5 of management and budget the debts owed to them. The commissioner of management and
6.6 budget, ~~in consultation with the commissioners of revenue and human services, and the~~
6.7 ~~attorney general~~, shall establish internal guidelines for the recognition, tracking, and
6.8 ~~reporting, and collection~~ of debts owed the state. The internal guidelines must include
6.9 accounting standards, performance measurements, and uniform reporting requirements
6.10 applicable to all state agencies. The commissioner of management and budget shall require
6.11 a state agency to recognize, track, report, and attempt to collect debts according to the
6.12 internal guidelines. The commissioner, in consultation with the commissioner of management
6.13 and budget and the attorney general, shall establish internal guidelines for the collection of
6.14 debt owed to the state.

6.15 Sec. 18. Minnesota Statutes 2018, section 16D.09, subdivision 1, is amended to read:

6.16 Subdivision 1. **Generally.** (a) When a debt is determined by a state agency to be
6.17 uncollectible, the debt may be written off by the state agency from the state agency's financial
6.18 accounting records and no longer recognized as an account receivable for financial reporting
6.19 purposes. A debt is considered to be uncollectible when (1) all reasonable collection efforts
6.20 have been exhausted, (2) the cost of further collection action will exceed the amount
6.21 recoverable, (3) the debt is legally without merit or cannot be substantiated by evidence,
6.22 (4) the debtor cannot be located, (5) the available assets or income, current or anticipated,
6.23 that may be available for payment of the debt are insufficient, (6) the debt has been
6.24 discharged in bankruptcy, (7) the applicable statute of limitations for collection of the debt
6.25 has expired, or (8) it is not in the public interest to pursue collection of the debt. ~~The~~
6.26 ~~determination of the uncollectibility of a~~

6.27 (b) Uncollectible debt must be reported by the state agency along with the basis for that
6.28 ~~decision~~ as part of its quarterly reports to the commissioner of management and budget.
6.29 The basis for the determination of the uncollectibility of the debt must be maintained by
6.30 the state agency. If an uncollectible debt exceeds \$10,000, the basis for the determination
6.31 that the debt is uncollectible must be included in its quarterly report, and a copy of that
6.32 report must be submitted electronically to the chairs and ranking minority members of the
6.33 legislative committees with jurisdiction over the state agency's budget at the same time the

7.1 report is delivered to the commissioner of management and budget. Determining that the
7.2 debt is uncollectible does not cancel the legal obligation of the debtor to pay the debt.

7.3 Sec. 19. Minnesota Statutes 2018, section 21.116, is amended to read:

7.4 **21.116 EXPENSES.**

7.5 All necessary expenses incurred in carrying out the provisions of sections 21.111 to
7.6 21.122 and the compensation of officers, inspectors, and employees appointed, designated,
7.7 or employed by the commissioner, as provided in such sections, together with their necessary
7.8 traveling expenses, together with the traveling expenses of the members of the advisory
7.9 seed potato certification committee, and other expenses necessary in attending committee
7.10 meetings, shall be paid from, and only from, the seed potato inspection account, on order
7.11 of the commissioner and commissioner of management and ~~budget's voucher warrant~~ budget.

7.12 Sec. 20. Minnesota Statutes 2018, section 43A.30, subdivision 2, is amended to read:

7.13 Subd. 2. **Payroll deduction.** If an eligible person who is on any payroll of the state or
7.14 an eligible person's dependents is enrolled for any of the optional coverages made available
7.15 by the commissioner pursuant to section 43A.26 the commissioner of management and
7.16 budget, upon the person's written order, shall deduct from the salary or wages of the person
7.17 those amounts required from time to time to maintain the optional coverages in force, and
7.18 issue a ~~warrant~~ payment therefor to the appropriate carrier.

7.19 Sec. 21. Minnesota Statutes 2018, section 43A.49, is amended to read:

7.20 **43A.49 VOLUNTARY UNPAID LEAVE OF ABSENCE.**

7.21 (a) Appointing authorities in state government may allow each employee to take unpaid
7.22 leaves of absence for up to 1,040 hours in each two-year period beginning July 1 of each
7.23 odd-numbered year. Each appointing authority approving such a leave shall allow the
7.24 employee to continue accruing vacation and sick leave, be eligible for paid holidays and
7.25 insurance benefits, accrue seniority, and accrue service credit and credited salary in retirement
7.26 plans as if the employee had actually been employed during the time of leave. An employee
7.27 covered by the unclassified plan may voluntarily make the employee contributions to the
7.28 unclassified plan during the leave of absence. If the employee makes these contributions,
7.29 the appointing authority must make the employer contribution. If the leave of absence is
7.30 for one full pay period or longer, any holiday pay shall be included in the first payroll ~~warrant~~
7.31 payment after return from the leave of absence. The appointing authority shall attempt to
7.32 grant requests for the unpaid leaves of absence consistent with the need to continue efficient

8.1 operation of the agency. However, each appointing authority shall retain discretion to grant
8.2 or refuse to grant requests for leaves of absence and to schedule and cancel leaves, subject
8.3 to the applicable provisions of collective bargaining agreements and compensation plans.

8.4 (b) To receive eligible service credit and credited salary in a defined benefit plan, the
8.5 member shall pay an amount equal to the applicable employee contribution rates. If an
8.6 employee pays the employee contribution for the period of the leave under this section, the
8.7 appointing authority must pay the employer contribution. The appointing authority may, at
8.8 its discretion, pay the employee contributions. Contributions must be made in a time and
8.9 manner prescribed by the executive director of the applicable retirement system.

8.10 Sec. 22. Minnesota Statutes 2018, section 49.24, subdivision 13, is amended to read:

8.11 Subd. 13. **Disposition of unclaimed dividends.** Upon the liquidation of any financial
8.12 institution liquidated by the commissioner as statutory liquidator, if any dividends or other
8.13 moneys set apart for the payment of claims remain unpaid, and the places of residence of
8.14 the owners thereof are unknown to the commissioner, the commissioner may pay same into
8.15 the state treasury as hereinafter provided. Whenever the commissioner shall be satisfied
8.16 that the process of liquidation should not be further continued the commissioner may make
8.17 and certify triplicate lists of any such unclaimed dividends or other moneys, specifying the
8.18 name of each owner, the amount due, and the last known address. Upon one of such lists,
8.19 to be retained by the commissioner shall be endorsed the commissioner's order that such
8.20 unclaimed moneys be forthwith deposited in the state treasury. When so deposited, one of
8.21 said lists shall be delivered to the commissioner of management and budget and the
8.22 commissioner shall retain in the commissioner's office such records and proofs concerning
8.23 said claims as the commissioner may have, which shall thereafter remain on file in the
8.24 office. The commissioner of management and budget shall execute upon the list retained
8.25 by the commissioner a receipt for such money, which shall operate as a full discharge of
8.26 the commissioner on account of such claims. At any time within six years after such receipt,
8.27 but not afterward, the claimant may apply to the commissioner for the amount so deposited
8.28 for the claimant's benefit, and upon proof satisfactory to the governor, the attorney general
8.29 and the commissioner, or to a majority of them, they shall give an order to the commissioner
8.30 of management and budget to issue a ~~warrant~~ payment for such amount, and such ~~warrant~~
8.31 payment shall thereupon be issued. If no such claim be presented within six years, the
8.32 commissioner shall so note upon the commissioner's copy of said list and certify the fact
8.33 to the commissioner of management and budget who shall make like entries upon the
8.34 commissioner of management and budget's corresponding lists; and all further claims to
8.35 said money shall be barred. Provided, that the commissioner of management and budget

9.1 shall transfer to the commissioner of commerce's liquidation fund created by this section
9.2 not to exceed 50 percent of the amount so turned over by the commissioner, to be used to
9.3 partially defray expenses in connection with the liquidation of closed banks and the conduct
9.4 of the liquidation division, in such amounts and at such times as the commissioner shall
9.5 request.

9.6 There is hereby appropriated to the persons entitled to such amounts, from such moneys
9.7 in the state treasury not otherwise appropriated, an amount sufficient to make such payment.

9.8 Sec. 23. Minnesota Statutes 2018, section 49.24, subdivision 16, is amended to read:

9.9 Subd. 16. **Transfers to liquidation fund.** The following moneys shall be transferred to
9.10 and deposited in the commissioner of commerce's liquidation fund:

9.11 (1) All moneys paid to the commissioner of management and budget by the commissioner
9.12 out of funds of any financial institution in the commissioner's hands as reimbursement for
9.13 services and expenses pursuant to the provisions of subdivision 7.

9.14 (2) All moneys in the possession of the commissioner set aside for the purpose of meeting
9.15 unforeseen and contingent expenses incident to the liquidation of closed financial institutions,
9.16 which funds have been or shall be hereafter established by withholding portions of final
9.17 liquidating dividends in such cases.

9.18 (3) All moneys which the commissioner shall request the commissioner of management
9.19 and budget to transfer to such fund pursuant to the provisions of subdivision 13.

9.20 (4) All moneys in the possession of the commissioner now carried on the commissioner's
9.21 books in "stamp account," "suspense account," and "unclaimed deposit account."

9.22 (5) All moneys in the possession of the commissioner which the commissioner may be
9.23 authorized by order of any district court having jurisdiction of any liquidation proceedings
9.24 to transfer to such fund, or to use for any of the purposes for which the fund is established.

9.25 (6) All moneys in the possession of the commissioner carried on the commissioner's
9.26 books in the "unclaimed bonds account." At any time within six years after any bond the
9.27 proceeds of the sale of which constitute a portion of the moneys in this paragraph referred
9.28 to came into the possession of the commissioner as liquidator of any financial institution,
9.29 any claimant thereto may apply to the commissioner for the proceeds of the sale of such
9.30 bond, and, upon proof satisfactory to the governor, the attorney general, and the
9.31 commissioner, or a majority of them, they shall give an order to the commissioner of
9.32 management and budget to issue a warrant payment for such amount, without interest, and
9.33 such warrant payment shall thereupon be issued and the amount thereof paid out of the

10.1 commissioner of commerce's liquidation fund. If no such claim be presented within such
10.2 period, all further claims to the proceeds of any such bond shall be barred.

10.3 (7) All sums which the commissioner may receive from the sale of personal property of
10.4 liquidated financial institutions where the final dividend has been paid and no disposition
10.5 of said property made by any order of the court, and the proceeds of sales of any personal
10.6 property used by the liquidation division which have been purchased with funds of financial
10.7 institutions in liquidation.

10.8 Sec. 24. Minnesota Statutes 2018, section 69.031, subdivision 1, is amended to read:

10.9 Subdivision 1. **Commissioner's warrant payment.** (a) The commissioner of management
10.10 and budget shall issue to the Public Employees Retirement Association on behalf of a
10.11 municipality or independent nonprofit firefighting corporation that is a member of the
10.12 voluntary statewide lump-sum volunteer firefighter retirement plan under chapter 353G, to
10.13 the Department of Natural Resources, the Department of Public Safety, or the county,
10.14 municipality, or independent nonprofit firefighting corporation certified to the commissioner
10.15 of management and budget by the commissioner a warrant payment for an amount equal
10.16 to the amount of fire state aid or police state aid, whichever applies, certified for the
10.17 applicable state aid recipient by the commissioner under section 69.021.

10.18 (b) Fire state aid and police state aid is payable on October 1 annually. The amount of
10.19 state aid due and not paid by October 1 accrues interest payable to the state aid recipient at
10.20 the rate of one percent for each month or part of a month that the amount remains unpaid
10.21 after October 1.

10.22 Sec. 25. Minnesota Statutes 2018, section 80A.65, subdivision 9, is amended to read:

10.23 Subd. 9. **Generally.** No filing for which a fee is required shall be deemed to be filed or
10.24 given any effect until the proper fee is paid. All fees and charges collected by the
10.25 administrator shall be covered into the state treasury. When any person is entitled to a refund
10.26 under this section, the administrator shall certify to the commissioner of management and
10.27 budget the amount of the fee to be refunded to the applicant, and the commissioner of
10.28 management and budget shall issue a ~~warrant~~ in payment thereof out of the fund to which
10.29 such fee was credited in the manner provided by law. There is hereby appropriated to the
10.30 person entitled to such refunds from the fund in the state treasury to which such fees were
10.31 credited an amount to make such refunds and payments.

11.1 Sec. 26. Minnesota Statutes 2018, section 84A.23, subdivision 4, is amended to read:

11.2 Subd. 4. **Drainage ditch bonds; reports.** (a) Immediately after a project is approved
11.3 and accepted and then after each distribution of the tax collections on the June and November
11.4 tax settlements, the county auditor shall certify to the commissioner of management and
11.5 budget the following information relating to bonds issued to finance or refinance public
11.6 drainage ditches wholly or partly within the projects, and the collection of assessments
11.7 levied on account of the ditches:

11.8 (1) the amount of principal and interest to become due on the bonds before the next tax
11.9 settlement and distribution;

11.10 (2) the amount of money collected from the drainage assessments and credited to the
11.11 funds of the ditches; and

11.12 (3) the amount of the deficit in the ditch fund of the county chargeable to the ditches.

11.13 (b) On approving the certificate, the commissioner of management and budget shall
11.14 ~~draw a warrant~~ issue a payment, payable out of the fund pertaining to the project, for the
11.15 amount of the deficit in favor of the county.

11.16 (c) As to public drainage ditches wholly within a project, the amount of money paid to
11.17 or for the benefit of the county under paragraph (b) must never exceed the principal and
11.18 interest of the bonds issued to finance or refinance the ditches outstanding at the time of
11.19 the passage and approval of sections 84A.20 to 84A.30, less money on hand in the county
11.20 ditch fund to the credit of the ditches. The liabilities must be reduced from time to time by
11.21 the amount of all payments of assessments after April 25, 1931, made by the owners of
11.22 lands assessed before that date for benefits on account of the ditches.

11.23 (d) As to public drainage ditches partly within and partly outside a project, the amount
11.24 paid from the fund pertaining to the project to or for the benefit of the county must never
11.25 exceed a certain percentage of bonds issued to finance and refinance the ditches so
11.26 outstanding, less money on hand in the county ditch fund to the credit of the ditches on
11.27 April 25, 1931. The percentage must bear the same proportion to the whole amount of these
11.28 bonds as the original benefits assessed against lands within the project bear to the original
11.29 total benefits assessed to the entire system of the ditches. This liability shall be reduced
11.30 from time to time by the payments of all assessments extended after April 25, 1931, made
11.31 by the owners of lands within the project of assessments for benefits assessed before that
11.32 date on account of a ditch.

12.1 (e) The commissioner of management and budget may provide and prescribe forms for
12.2 reports required by sections 84A.20 to 84A.30 and require any additional information from
12.3 county officials that the commissioner of management and budget considers necessary for
12.4 the proper administration of sections 84A.20 to 84A.30.

12.5 Sec. 27. Minnesota Statutes 2018, section 84A.33, subdivision 4, is amended to read:

12.6 Subd. 4. **Ditch bonds; funds; payments to counties.** (a) Upon the approval and
12.7 acceptance of a project and after each distribution of the tax collections for the June and
12.8 November tax settlements, the county auditor shall certify to the commissioner of
12.9 management and budget the following information about bonds issued to finance or refinance
12.10 public drainage ditches wholly or partly within the projects, and the collection of assessments
12.11 levied for the ditches:

12.12 (1) the amount of principal and interest to become due on the bonds before the next tax
12.13 settlement and distribution;

12.14 (2) the amount of money collected from the drainage assessments and credited to the
12.15 funds of the ditches, not already sent to the commissioner of management and budget as
12.16 provided in sections 84A.31 to 84A.42; and

12.17 (3) the amount of the deficit in the ditch fund of the county chargeable to the ditches.

12.18 (b) On approving this certificate of the county auditor, the commissioner of management
12.19 and budget shall ~~draw a warrant~~ issue a payment, payable out of the fund provided for in
12.20 sections 84A.31 to 84A.42, and send it to the county treasurer of the county. These funds
12.21 must be credited to the proper ditch of the county and placed in the ditch bond fund of the
12.22 county, which is created, and used only to pay the ditch bonded indebtedness of the county
12.23 assumed by the state under sections 84A.31 to 84A.42. The total amount of ~~warrants drawn~~
12.24 payments issued must not exceed in any one year the total amount of the deficit provided
12.25 for under this section.

12.26 (c) The state is subrogated to all title, right, interest, or lien of the county in or on the
12.27 lands so certified within these projects.

12.28 (d) As to public drainage ditches wholly within a project, the amount paid to, or for the
12.29 benefit of, the county under this subdivision must never exceed the principal and interest
12.30 of the bonds issued to finance or refinance a ditch outstanding on April 22, 1933, less money
12.31 on hand in the county ditch fund to the credit of a ditch. These liabilities must be reduced
12.32 from time to time by the amount of any payments of assessments extended after April 22,

13.1 1933, made by the owners of lands assessed before that date for benefits on account of the
13.2 ditches.

13.3 As to public drainage ditches partly within and partly outside a project the amount paid
13.4 from the fund pertaining to the project to or for the benefit of the county must never exceed
13.5 a certain percentage of bonds issued to finance and refinance a ditch so outstanding, less
13.6 money on hand in the county ditch fund to the credit of a ditch on April 22, 1932. The
13.7 percentage must bear the same proportion to the whole amount of the bonds as the original
13.8 benefits assessed against these lands within the project bear to the original total benefits
13.9 assessed to the entire system for a ditch. This liability must be reduced from time to time
13.10 by the payments of all assessments extended after April 22, 1933, made by the owners of
13.11 lands within the project of assessments for benefits assessed before that date on account of
13.12 a ditch.

13.13 Sec. 28. Minnesota Statutes 2018, section 84A.40, is amended to read:

13.14 **84A.40 COUNTY MAY ASSUME BONDS.**

13.15 (a) Any county where a project or portion of it is located may voluntarily assume, in the
13.16 manner specified in this section, the obligation to pay a portion of the principal and interest
13.17 of the bonds issued before the approval and acceptance of the project and remaining unpaid
13.18 at maturity, of any school district or town in the county and wholly or partly within the
13.19 project. The portion must bear the same proportion to the whole of the unpaid principal and
13.20 interest as the last net tax capacity, before the acceptance of the project, of lands then
13.21 acquired by the state under sections 84A.31 to 84A.42 in the school districts or towns bears
13.22 to the total net tax capacity for the same year of the school district or town. This assumption
13.23 must be evidenced by a resolution of the county board of the county. A copy of the resolution
13.24 must be certified to the commissioner of management and budget within one year after the
13.25 acceptance of the project.

13.26 (b) Later, if any of the bonds remains unpaid at maturity, the county board shall, upon
13.27 demand of the governing body of the school district or town or of a bondholder, provide
13.28 for the payment of the portion assumed. The county shall levy general taxes on all the taxable
13.29 property of the county for that purpose, or issue its bonds to raise the sum needed, conforming
13.30 to law respecting the issuance of county refunding bonds. The proceeds of taxes or bonds
13.31 must be paid by the county treasurer to the treasurer of the school district or town. No
13.32 payments shall be made by the county to the school district or town until the money in the
13.33 treasury of the school district or town, together with the money to be paid by the county, is
13.34 sufficient to pay in full each of the bonds as it becomes due.

14.1 (c) If a county fails to adopt and certify the resolution, the commissioner of management
 14.2 and budget shall withhold from the payments to be made to the county under section 84A.32
 14.3 a sum equal to that portion of the principal and interest of the outstanding bonds that bears
 14.4 the same proportion to the whole of the bonds as the above determined net tax capacity of
 14.5 lands acquired by the state within the project bears to the total net tax capacity for the same
 14.6 year of the school district or town. Money withheld from the county must be set aside in
 14.7 the state treasury and not paid to the county until the full principal and interest of the school
 14.8 district and town bonds have been paid.

14.9 (d) If any bonds remain unpaid at maturity, upon the demand of the governing body of
 14.10 the school district or town, or a bondholder, the commissioner of management and budget
 14.11 shall issue to the treasurer of the school district or town ~~a warrant~~ payment for that portion
 14.12 of the past due principal and interest computed as in the case of the county's liability
 14.13 authorized in this section to be voluntarily assumed. Money received by a school district
 14.14 or town under this section must be applied to the payment of past-due bonds and interest.

14.15 Sec. 29. Minnesota Statutes 2018, section 84A.52, is amended to read:

14.16 **84A.52 ACCOUNTS; EXAMINATION, APPROPRIATION, PAYMENT.**

14.17 (a) As a part of the examination provided for by section 6.481, of the accounts of the
 14.18 several counties within a game preserve, area, or project established under section 84A.01,
 14.19 84A.20, or 84A.31, the state auditor shall segregate the audit of the accounts reflecting the
 14.20 receipt and disbursement of money collected or disbursed under this chapter or from the
 14.21 sale of tax-forfeited lands held by the state under section 84A.07, 84A.26, or 84A.36. The
 14.22 auditor shall also include in the reports required by section 6.481 summary statements as
 14.23 of December 31 before the examination that set forth the proportionate amount of principal
 14.24 and interest due from the state to the individual county and any money due the state from
 14.25 the county remaining unpaid under this chapter, or from the sale of any tax-forfeited lands
 14.26 referred to in this section, and other information required by the commissioner of management
 14.27 and budget. On receiving a report, the commissioner of management and budget shall
 14.28 determine the net amount due to the county for the period covered by the report and shall
 14.29 ~~draw a warrant~~ issue a payment upon the state treasury payable out of the consolidated fund
 14.30 for that amount. It must be paid to and received by the county as payment in full of all
 14.31 amounts due for the period stated on the ~~warrants~~ payments from the state under any
 14.32 provision of this chapter.

14.33 (b) Money to ~~pay the warrants~~ make the payments is appropriated to the counties entitled
 14.34 to payment from the consolidated fund in the state treasury.

15.1 Sec. 30. Minnesota Statutes 2018, section 88.12, subdivision 1, is amended to read:

15.2 Subdivision 1. **Limitation.** The compensation and expenses of persons temporarily
15.3 employed in emergencies in suppression or control of wildfires shall be fixed by the
15.4 commissioner of natural resources or an authorized agent and paid as provided by law. Such
15.5 compensation shall not exceed the maximum rate for comparable labor established as
15.6 provided by law or rules, but shall not be subject to any minimum rate so established. The
15.7 commissioner is authorized to draw and expend from money appropriated for the purposes
15.8 of sections 88.03 to 88.22 a reasonable sum and through forest officers or other authorized
15.9 agent be used in paying emergency expenses, including just compensation for services
15.10 rendered by persons summoned and for private property used, damaged, or appropriated
15.11 under sections 88.03 to 88.22. The commissioner of management and budget is authorized
15.12 to ~~draw a warrant~~ issue a payment for this sum when duly approved by the commissioner.
15.13 The commissioner or agent in charge shall take proper subvouchers or receipts from all
15.14 persons to whom these moneys are paid, and after these subvouchers have been approved
15.15 they shall be filed with the commissioner of management and budget. Authorized funds as
15.16 herein provided at any time shall be deposited, subject to withdrawal or disbursement by
15.17 check or otherwise for the purposes herein prescribed, in a bank authorized and bonded to
15.18 receive state deposits; and the bond of this bank to the state shall cover and include this
15.19 deposit.

15.20 Sec. 31. Minnesota Statutes 2018, section 94.522, is amended to read:

15.21 **94.522 WARRANTS PAYMENTS TO COUNTY TREASURERS; USE OF**
15.22 **PROCEEDS.**

15.23 It shall be the duty of the commissioner of management and budget to transmit ~~warrants~~
15.24 on payments from the state treasury to the county treasurer of the respective counties for
15.25 the sums that may be due in accordance with section 94.521, which sums are hereby
15.26 appropriated out of the state treasury from the amounts received from the United States
15.27 government pursuant to the aforesaid acts of Congress, and such money shall be used by
15.28 the counties receiving the same for the purposes and in the proportions herein provided.

15.29 Sec. 32. Minnesota Statutes 2018, section 94.53, is amended to read:

15.30 **94.53 WARRANTS PAYMENTS TO COUNTY TREASURERS; FEDERAL**
15.31 **LOANS TO COUNTIES.**

15.32 It shall be the duty of the commissioner of management and budget to transmit ~~warrants~~
15.33 on payments from the state treasury to the county treasurers of the respective counties for

16.1 the sum that may be due in accordance with sections 94.52 to 94.54, which sum or sums
16.2 are hereby appropriated out of the state treasury from the amounts received from the United
16.3 States government pursuant to the aforesaid act of Congress. The commissioner of
16.4 management and budget, upon being notified by the federal government or any agencies
16.5 thereof that a loan has been made to any such county the repayment of which is to be made
16.6 from such fund, is authorized to transmit a ~~warrant or warrants~~ payment to the federal
16.7 government or any agency thereof sufficient to repay such loan out of any money apportioned
16.8 or due to such county under the provisions of such act of Congress, approved May 23, 1908
16.9 (Statutes at Large, volume 35, page 260).

16.10 Sec. 33. Minnesota Statutes 2018, section 116J.64, subdivision 7, is amended to read:

16.11 Subd. 7. **Processing.** (a) An Indian desiring a loan for the purpose of starting a business
16.12 enterprise or expanding an existing business shall make application to the appropriate tribal
16.13 government. The application shall be forwarded to the appropriate eligible organization, if
16.14 it is participating in the program, for consideration in conformity with the plans submitted
16.15 by said tribal governments. The tribal government may approve the application if it
16.16 determines that the loan would advance the goals of the Indian business loan program. If
16.17 the tribal government is not participating in the program, the agency may directly approve
16.18 or deny the loan application.

16.19 (b) If the application is approved, the tribal government shall forward the application,
16.20 together with all relevant documents pertinent thereto, to the commissioner of the agency,
16.21 who shall ~~cause a warrant~~ request a payment to be drawn in favor of issued to the applicant
16.22 or the applicable tribal government, or the agency, if it is administering the loan, with
16.23 appropriate notations identifying the borrower.

16.24 (c) The tribal government, eligible organization, or the agency, if it is administering the
16.25 loan, shall maintain records of transactions for each borrower in a manner consistent with
16.26 good accounting practice. The interest rate on a loan shall be established by the tribal
16.27 government or the agency, but may be no less than two percent per annum nor more than
16.28 ten percent per annum. When any portion of a debt is repaid, the tribal government, eligible
16.29 organization, or the agency, if it is administering the loan, shall remit the amount so received
16.30 plus interest paid thereon to the commissioner of management and budget through the
16.31 agency. The amount so received shall be credited to the Indian business loan account.

16.32 (d) On the placing of a loan, additional money equal to ten percent of the total amount
16.33 made available to any tribal government, eligible organization, or the agency, if it is
16.34 administering the loan, for loans during the fiscal year shall be paid to the tribal government,

17.1 eligible organization, or the agency, prior to December 31 for the purpose of financing
17.2 administrative costs.

17.3 Sec. 34. Minnesota Statutes 2018, section 126C.55, subdivision 2, is amended to read:

17.4 Subd. 2. **Notifications; payment; appropriation.** (a) If a school district or intermediate
17.5 school district believes that it may be unable to make a principal or interest payment on any
17.6 outstanding debt obligation on the date that payment is due, it must notify the commissioner
17.7 as soon as possible, but not less than 15 working days before the date that principal or
17.8 interest payment is due. The notice must include the name of the school district or
17.9 intermediate school district, an identification of the debt obligation issue in question, the
17.10 date the payment is due, the amount of principal and interest due on the payment date, the
17.11 amount of principal or interest that the school district or intermediate school district will be
17.12 unable to repay on that date, the paying agent for the debt obligation, the wire transfer
17.13 instructions to transfer funds to that paying agent, and an indication as to whether a payment
17.14 is being requested by the school district or intermediate school district under this section.
17.15 If a paying agent becomes aware of a potential default, it shall inform the commissioner of
17.16 that fact. After receipt of a notice which requests a payment under this section, after
17.17 consultation with the school district or intermediate school district and the paying agent,
17.18 and after verification of the accuracy of the information provided, the commissioner shall
17.19 notify the commissioner of management and budget of the potential default. The notice
17.20 must include a final figure as to the amount due that the school district or intermediate
17.21 school district will be unable to repay on the date due.

17.22 (b) Except as provided in subdivision 9, upon receipt of this notice from the
17.23 commissioner, the commissioner of management and budget shall issue a ~~warrant~~ payment
17.24 and authorize the commissioner of education to pay to the paying agent for the debt obligation
17.25 the specified amount on or before the date due. The amounts needed for the purposes of
17.26 this subdivision are annually appropriated to the department from the state general fund.

17.27 (c) The Departments of Education and Management and Budget must jointly develop
17.28 detailed procedures for school districts and intermediate school districts to notify the state
17.29 that they have obligated themselves to be bound by the provisions of this section, procedures
17.30 for school districts or intermediate school districts and paying agents to notify the state of
17.31 potential defaults and to request state payment under this section, and procedures for the
17.32 state to expedite payments to prevent defaults. The procedures are not subject to chapter
17.33 14.

18.1 Sec. 35. Minnesota Statutes 2018, section 126C.55, subdivision 9, is amended to read:

18.2 Subd. 9. **State bond rating.** If the commissioner of management and budget determines
18.3 that the credit rating of the state would be adversely affected thereby, the commissioner of
18.4 management and budget shall not issue ~~warrants~~ payments under subdivision 2 for the
18.5 payment of principal or interest on any debt obligations for which a district did not, prior
18.6 to their issuance, obligate itself to be bound by the provisions of this section.

18.7 Sec. 36. Minnesota Statutes 2018, section 126C.68, subdivision 3, is amended to read:

18.8 Subd. 3. **Warrant Payment.** The commissioner shall issue to each district whose note
18.9 has been so received a ~~warrant~~ payment on the debt service loan account of the maximum
18.10 effort school loan fund, payable on presentation to the commissioner of management and
18.11 budget out of any money in such account. The ~~warrant~~ payment shall be issued by the
18.12 commissioner in sufficient time to coincide with the next date on which the district is
18.13 obligated to make principal or interest payments on its bonded debt in the ensuing year.
18.14 Interest must accrue from the date such ~~warrant~~ payment is issued. The proceeds thereof
18.15 must be used by the district to pay principal or interest on its bonded debt falling due in the
18.16 ensuing year.

18.17 Sec. 37. Minnesota Statutes 2018, section 126C.69, subdivision 14, is amended to read:

18.18 Subd. 14. **Participation by county auditor; record of contract; payment of loan.** The
18.19 district must file a copy of the capital loan contract with the county auditor of each county
18.20 in which any part of the district is situated. The county auditor shall enter the capital loan,
18.21 evidenced by the contract, in the auditor's bond register. The commissioner shall keep a
18.22 record of each capital loan and contract showing the name and address of the district, the
18.23 date of the contract, and the amount of the loan initially approved. On receipt of the resolution
18.24 required in subdivision 12, the commissioner shall issue ~~warrants~~ payments, which may be
18.25 dispersed in accordance with the schedule in the contract, on the capital loan account for
18.26 the amount that may be disbursed under subdivision 1. Interest on each disbursement of the
18.27 capital loan amount accrues from the date on which the commissioner of management and
18.28 budget issues the ~~warrant~~ payment.

18.29 Sec. 38. Minnesota Statutes 2018, section 127A.34, subdivision 1, is amended to read:

18.30 Subdivision 1. **Copy to commissioner of management and budget; appropriation.** The
18.31 commissioner shall furnish a copy of the apportionment of the school endowment fund to
18.32 the commissioner of management and budget, who thereupon shall ~~draw warrants on~~ issue

19.1 payments from the state treasury, payable to the several districts, for the amount due each
19.2 district. There is hereby annually appropriated from the school endowment fund the amount
19.3 of such apportionments.

19.4 Sec. 39. Minnesota Statutes 2018, section 127A.40, is amended to read:

19.5 **127A.40 MANNER OF PAYMENT OF STATE AIDS.**

19.6 It shall be the duty of the commissioner to deliver to the commissioner of management
19.7 and budget a certificate for each district entitled to receive state aid under the provisions of
19.8 this chapter. Upon the receipt of such certificate, it shall be the duty of the commissioner
19.9 of management and budget to ~~draw a warrant in favor of~~ issue a payment to the district for
19.10 the amount shown by each certificate to be due to the district. The commissioner of
19.11 management and budget shall transmit such ~~warrants~~ payments to the district together with
19.12 a copy of the certificate prepared by the commissioner.

19.13 Sec. 40. Minnesota Statutes 2018, section 136F.46, subdivision 1, is amended to read:

19.14 Subdivision 1. **Request; warrant payment.** The commissioner of management and
19.15 budget, upon the written request of an employee of the board, may deduct from an employee's
19.16 salary or wages the amount requested for payment to a nonprofit state college or university
19.17 foundation meeting the requirements in subdivision 2. The commissioner shall issue a
19.18 ~~warrant~~ payment for the deducted amount to the nonprofit foundation. The Penny Fellowship
19.19 and the Nellie Stone Johnson Scholarship Program of the Minnesota State University Student
19.20 Association shall be considered nonprofit state college and university foundations for
19.21 purposes of this section.

19.22 Sec. 41. Minnesota Statutes 2018, section 136F.70, subdivision 3, is amended to read:

19.23 Subd. 3. **Refunds.** The board may make refunds to students for tuition, activity fees,
19.24 union fees, and any other fees from imprest cash funds. The imprest cash fund shall be
19.25 reimbursed periodically by ~~checks or warrants drawn on~~ payments issued from the funds
19.26 and accounts to which the refund should ultimately be charged. The amounts necessary to
19.27 pay the refunds are appropriated from the funds and accounts to which they are charged.

19.28 Sec. 42. Minnesota Statutes 2018, section 162.08, subdivision 10, is amended to read:

19.29 Subd. 10. **Project approval, reports.** When the county board of any county determines
19.30 to do any construction work on a county state-aid highway or other road eligible for the
19.31 expenditure of state aid funds within the county, and desires to expend on such work a

20.1 portion of the money apportioned or allocated to it out of the county state-aid highway fund,
20.2 the county shall first obtain approval of the project by the commissioner. Thereafter the
20.3 county engineer shall make such reports in such manner as the commissioner requires under
20.4 rules of the commissioner. Upon receipt of satisfactory reports, the commissioner shall
20.5 certify to the commissioner of management and budget the amount of money that is eligible
20.6 to be paid from the county's apportionment or allocation for the work under contract or
20.7 actually completed. The commissioner of management and budget shall thereupon issue a
20.8 ~~warrant~~ payment in that amount payable to the county treasurer. In no event shall the ~~warrant~~
20.9 payment with all other ~~warrants~~ payments issued exceed the amount apportioned and
20.10 allocated to the county.

20.11 Sec. 43. Minnesota Statutes 2018, section 162.08, subdivision 11, is amended to read:

20.12 Subd. 11. **Certification required to issue ~~warrants~~ payment.** The commissioner of
20.13 management and budget shall not issue any ~~warrants~~ payments without the certification of
20.14 the commissioner.

20.15 Sec. 44. Minnesota Statutes 2018, section 162.14, subdivision 4, is amended to read:

20.16 Subd. 4. **Project approval and reports.** When the governing body of any such city
20.17 determines to do any construction work on any municipal state-aid street or other streets
20.18 within the city upon which money apportioned out of the municipal state-aid street fund
20.19 may be used as provided in subdivision 2, the governing body shall first obtain the approval
20.20 of the commissioner. Thereafter, the engineer of the city shall make reports in such manner
20.21 as the commissioner requires in accordance with the commissioner's rules. Upon receipt of
20.22 satisfactory reports the commissioner shall certify to the commissioner of management and
20.23 budget the amount of money that is eligible to be paid from the city's apportionment for the
20.24 work under contract or actually completed. The commissioner of management and budget
20.25 shall thereupon issue a ~~warrant~~ payment in that amount payable to the fiscal officers of the
20.26 city. In no event shall the ~~warrant~~ payment with all other ~~warrants~~ payments issued exceed
20.27 the amount apportioned to the city.

20.28 Sec. 45. Minnesota Statutes 2018, section 162.14, subdivision 5, is amended to read:

20.29 Subd. 5. **Certification required to issue ~~warrant~~ payment.** The commissioner of
20.30 management and budget shall not issue any ~~warrants~~ payments as provided for in subdivision
20.31 4 without the prior certification of the commissioner.

21.1 Sec. 46. Minnesota Statutes 2018, section 162.18, subdivision 4, is amended to read:

21.2 Subd. 4. **Certification to commissioner of money required.** Any municipality issuing
21.3 and selling bonds pursuant to this section shall certify to the commissioner the amount of
21.4 money required annually for the payment of principal and interest on the obligation. Upon
21.5 receipt thereof, the commissioner shall certify to the commissioner of management and
21.6 budget the sum of money needed annually by the municipality for the principal and interest,
21.7 provided that the amount certified by the commissioner shall not exceed the limit heretofore
21.8 specified. The commissioner of management and budget shall thereafter, until said bonds
21.9 are retired, issue a ~~warrant~~ payment annually in the amount certified payable to the fiscal
21.10 officer of the municipality, and the amount thereof shall be deposited by the fiscal officer
21.11 in the sinking fund from which the obligations are payable.

21.12 Sec. 47. Minnesota Statutes 2018, section 162.181, subdivision 4, is amended to read:

21.13 Subd. 4. **Certification to commissioner of money required.** Any county issuing and
21.14 selling bonds pursuant to this section shall certify to the commissioner the amount of money
21.15 required annually for the payment of principal and interest on the obligation. Upon receipt
21.16 thereof, the commissioner shall certify to the commissioner of management and budget the
21.17 sum of money needed annually by the county for the principal and interest, provided that
21.18 the amount certified by the commissioner shall not exceed the limit heretofore specified.
21.19 The commissioner of management and budget shall thereafter, until said bonds are retired,
21.20 issue a ~~warrant~~ payment annually in the amount certified payable to the county treasurer of
21.21 the county, and the amount thereof shall be deposited by the county treasurer in the sinking
21.22 fund from which the obligations are payable.

21.23 Sec. 48. Minnesota Statutes 2018, section 163.051, subdivision 3, is amended to read:

21.24 Subd. 3. **Distribution to county; appropriation.** On a monthly basis, the registrar of
21.25 motor vehicles shall issue a ~~warrant~~ payment in favor of the treasurer of each county for
21.26 which the registrar has collected a wheelage tax in the amount of such tax then on hand in
21.27 the county wheelage tax account. There is hereby appropriated from the county wheelage
21.28 tax account each year, to each county entitled to payments authorized by this section,
21.29 sufficient moneys to make such payments.

21.30 Sec. 49. Minnesota Statutes 2018, section 176.181, subdivision 2, is amended to read:

21.31 Subd. 2. **Compulsory insurance; self-insurers.** (a) Every employer, except the state
21.32 and its municipal subdivisions, liable under this chapter to pay compensation shall insure

22.1 payment of compensation with some insurance carrier authorized to insure workers'
 22.2 compensation liability in this state, or obtain a written order from the commissioner of
 22.3 commerce exempting the employer from insuring liability for compensation and permitting
 22.4 self-insurance of the liability. The terms, conditions and requirements governing
 22.5 self-insurance shall be established by the commissioner pursuant to chapter 14. The
 22.6 commissioner of commerce shall also adopt, pursuant to paragraph (d), rules permitting
 22.7 two or more employers, whether or not they are in the same industry, to enter into agreements
 22.8 to pool their liabilities under this chapter for the purpose of qualifying as group self-insurers.
 22.9 With the approval of the commissioner of commerce, any employer may exclude medical,
 22.10 chiropractic and hospital benefits as required by this chapter. An employer conducting
 22.11 distinct operations at different locations may either insure or self-insure the other portion
 22.12 of operations as a distinct and separate risk. An employer desiring to be exempted from
 22.13 insuring liability for compensation shall make application to the commissioner of commerce,
 22.14 showing financial ability to pay the compensation, whereupon by written order the
 22.15 commissioner of commerce, on deeming it proper, may make an exemption. An employer
 22.16 may establish financial ability to pay compensation by providing financial statements of
 22.17 the employer to the commissioner of commerce. Upon ten days' written notice the
 22.18 commissioner of commerce may revoke the order granting an exemption, in which event
 22.19 the employer shall immediately insure the liability. As a condition for the granting of an
 22.20 exemption the commissioner of commerce may require the employer to furnish security the
 22.21 commissioner of commerce considers sufficient to insure payment of all claims under this
 22.22 chapter, consistent with subdivision 2b. If the required security is in the form of currency
 22.23 or negotiable bonds, the commissioner of commerce shall deposit it with the commissioner
 22.24 of management and budget. In the event of any default upon the part of a self-insurer to
 22.25 abide by any final order or decision of the commissioner of labor and industry directing and
 22.26 awarding payment of compensation and benefits to any employee or the dependents of any
 22.27 deceased employee, then upon at least ten days' notice to the self-insurer, the commissioner
 22.28 of commerce may by written order to the commissioner of management and budget require
 22.29 the commissioner of management and budget to sell the pledged and assigned securities or
 22.30 a part thereof necessary to pay the full amount of any such claim or award with interest
 22.31 thereon. This authority to sell may be exercised from time to time to satisfy any order or
 22.32 award of the commissioner of labor and industry or any judgment obtained thereon. When
 22.33 securities are sold the money obtained shall be deposited in the state treasury to the credit
 22.34 of the commissioner of commerce and awards made against any such self-insurer by the
 22.35 commissioner of commerce shall be paid to the persons entitled thereto by the commissioner
 22.36 of management and budget upon ~~warrants prepared~~ payments requested by the commissioner

23.1 of commerce out of the proceeds of the sale of securities. Where the security is in the form
23.2 of a surety bond or personal guaranty the commissioner of commerce, at any time, upon at
23.3 least ten days' notice and opportunity to be heard, may require the surety to pay the amount
23.4 of the award, the payments to be enforced in like manner as the award may be enforced.

23.5 (b) No association, corporation, partnership, sole proprietorship, trust or other business
23.6 entity shall provide services in the design, establishment or administration of a group
23.7 self-insurance plan under rules adopted pursuant to this subdivision unless it is licensed, or
23.8 exempt from licensure, pursuant to section 60A.23, subdivision 8, to do so by the
23.9 commissioner of commerce. An applicant for a license shall state in writing the type of
23.10 activities it seeks authorization to engage in and the type of services it seeks authorization
23.11 to provide. The license shall be granted only when the commissioner of commerce is satisfied
23.12 that the entity possesses the necessary organization, background, expertise, and financial
23.13 integrity to supply the services sought to be offered. The commissioner of commerce may
23.14 issue a license subject to restrictions or limitations, including restrictions or limitations on
23.15 the type of services which may be supplied or the activities which may be engaged in. The
23.16 license is for a two-year period.

23.17 (c) To assure that group self-insurance plans are financially solvent, administered in a
23.18 fair and capable fashion, and able to process claims and pay benefits in a prompt, fair and
23.19 equitable manner, entities licensed to engage in such business are subject to supervision
23.20 and examination by the commissioner of commerce.

23.21 (d) To carry out the purposes of this subdivision, the commissioner of commerce may
23.22 promulgate administrative rules pursuant to sections 14.001 to 14.69. These rules may:

23.23 (1) establish reporting requirements for administrators of group self-insurance plans;

23.24 (2) establish standards and guidelines consistent with subdivision 2b to assure the
23.25 adequacy of the financing and administration of group self-insurance plans;

23.26 (3) establish bonding requirements or other provisions assuring the financial integrity
23.27 of entities administering group self-insurance plans;

23.28 (4) establish standards, including but not limited to minimum terms of membership in
23.29 self-insurance plans, as necessary to provide stability for those plans;

23.30 (5) establish standards or guidelines governing the formation, operation, administration,
23.31 and dissolution of self-insurance plans; and

23.32 (6) establish other reasonable requirements to further the purposes of this subdivision.

24.1 Sec. 50. Minnesota Statutes 2018, section 176.581, is amended to read:

24.2 **176.581 PAYMENT TO STATE EMPLOYEES.**

24.3 Upon a ~~warrant~~ warrant request prepared by the commissioner of administration, and in
24.4 accordance with the terms of the order awarding compensation, the commissioner of
24.5 management and budget shall pay compensation to the employee or the employee's
24.6 dependent. These payments shall be made from money appropriated for this purpose.

24.7 Sec. 51. Minnesota Statutes 2018, section 176.591, subdivision 3, is amended to read:

24.8 Subd. 3. **Compensation payments upon ~~warrants~~ warrant request.** The commissioner of
24.9 management and budget shall make compensation payments from the fund only as authorized
24.10 by this chapter upon ~~warrants~~ warrant request of the commissioner of administration.

24.11 Sec. 52. Minnesota Statutes 2018, section 192.55, is amended to read:

24.12 **192.55 PAYMENTS TO BE MADE THROUGH ADJUTANT GENERAL.**

24.13 All pay and allowances and necessary expenses for any of the military forces shall, when
24.14 approved by the adjutant general, be paid by commissioner of management and ~~budget's~~
24.15 ~~warrants issued~~ budget to the several officers and enlisted members entitled thereto; provided,
24.16 that upon the request of the adjutant general, approved by the governor, the sum required
24.17 for any such pay or allowances and necessary expenses shall be paid by commissioner of
24.18 management and ~~budget's warrant~~ budget to the adjutant general, who shall immediately
24.19 pay and distribute the same to the several officers or enlisted members entitled thereto or
24.20 to their commanding officers or to a finance officer designated by the adjutant general. The
24.21 receipt of any such commanding officer or finance officer for any such payment shall
24.22 discharge the adjutant general from liability therefor. Every commanding officer or finance
24.23 officer receiving any such payment shall, as soon as practicable, pay and distribute the same
24.24 to the several officers or enlisted members entitled thereto. The officer making final payment
24.25 shall, as evidence thereof, secure the signature of the person receiving the same upon a
24.26 payroll or other proper voucher.

24.27 Sec. 53. Minnesota Statutes 2018, section 196.052, is amended to read:

24.28 **196.052 GIFT ACCEPTANCE AND INVESTMENT.**

24.29 On the behalf of the state, the commissioner may accept any gift, grant, bequest, or
24.30 devise made for the purposes of this chapter and chapter 197. The commissioner must
24.31 administer the funds as directed by the donor. All funds must be deposited in the state

25.1 treasury and credited to the veterans affairs endowment, bequest, and devises fund. The
25.2 balance of the fund is annually appropriated to the commissioner of veterans affairs to
25.3 accomplish the purposes of this chapter and chapter 197. Funds received by the commissioner
25.4 under this section in excess of current needs must be invested by the State Board of
25.5 Investment in accordance with section 11A.24. Disbursements from this fund must be in
25.6 the manner provided for the issuance of other state ~~warrants~~ payments. The commissioner
25.7 may refuse to accept any gift, grant, bequest, or devise if acceptance would not be in the
25.8 best interest of the state or Minnesota's veterans.

25.9 Sec. 54. Minnesota Statutes 2018, section 198.16, is amended to read:

25.10 **198.16 PLANNED GIVING.**

25.11 The commissioner is authorized to accept on behalf of the state any gift, grant, bequest,
25.12 or devise made for the purposes of this chapter, and administer the same as directed by the
25.13 donor. All proceeds therefrom including money derived from the sale of any real or personal
25.14 property must be deposited in the state treasury, invested by the State Board of Investment
25.15 in accordance with sections 11A.24 and 11A.25, and credited to the Minnesota veterans
25.16 home endowment, bequest, and devises fund. That fund consists of separate accounts for
25.17 investing general and restricted gifts, money, and donations received and for any currently
25.18 expendable proceeds.

25.19 The commissioner shall maintain records of all gifts received, clearly showing the identity
25.20 of the donor, the purpose of the donation, and the ultimate disposition of the donation. Each
25.21 donation must be duly receipted and must be expended or used by the commissioner as
25.22 nearly in accordance with the condition of the gift or donation as is compatible with the
25.23 best interests of the residents of the homes. Money in the fund is appropriated to the
25.24 commissioner for the purposes for which it was received. Disbursements from this fund
25.25 shall be made in the manner provided for the issuance of other state ~~warrants~~ payments.

25.26 Whenever the commissioner shall deem it advisable, in accordance with law, to sell or
25.27 otherwise dispose of any real or personal property thus acquired, the commissioner of
25.28 administration upon the request of the commissioner shall sell or otherwise dispose of said
25.29 property in the manner provided by law for the sale or disposition of other state property
25.30 by the commissioner of administration.

26.1 Sec. 55. Minnesota Statutes 2018, section 237.30, is amended to read:

26.2 **237.30 TELEPHONE INVESTIGATION FUND; APPROPRIATION.**

26.3 A Minnesota Telephone Investigation Fund shall exist for the use of the Department of
26.4 Commerce and of the attorney general in investigations, valuations, and revaluations under
26.5 section 237.295. All sums paid by the telephone companies to reimburse the department
26.6 for its expenses pursuant to section 237.295 shall be credited to the revolving fund and shall
26.7 be deposited in a separate bank account and not commingled with any other state funds or
26.8 moneys, but any balance in excess of \$25,000 in the revolving fund at the end of each fiscal
26.9 year shall be paid into the state treasury and credited to the general fund. All subsequent
26.10 credits to said revolving fund shall be paid ~~upon the warrant of~~ by the commissioner of
26.11 management and budget upon application of the department or of the attorney general to
26.12 an aggregate amount of not more than one-half of such sums to each of them, which
26.13 proportion shall be constantly maintained in all credits and withdrawals from the revolving
26.14 fund.

26.15 Sec. 56. Minnesota Statutes 2018, section 241.13, subdivision 1, is amended to read:

26.16 Subdivision 1. **Contingent account.** The commissioner of corrections may permit a
26.17 contingent account to remain in the hands of the accounting officer of any such institution
26.18 from which expenditures may be made in case of actual emergency requiring immediate
26.19 payment to prevent loss or danger to the institution or its inmates and for the purpose of
26.20 paying freight, purchasing produce, livestock and other commodities requiring a cash
26.21 settlement, and for the purpose of discounting bills incurred, but in all cases subject to
26.22 revision by the commissioner of corrections. An itemized statement of every expenditure
26.23 made during the month from such account shall be submitted to the commissioner under
26.24 rules established by the commissioner. If necessary, the commissioner shall make proper
26.25 requisition upon the commissioner of management and budget for a ~~warrant~~ payment to
26.26 secure the contingent account for each institution.

26.27 Sec. 57. Minnesota Statutes 2018, section 244.19, subdivision 7, is amended to read:

26.28 Subd. 7. **Certificate of counties entitled to state aid.** On or before January 1 of each
26.29 year, until 1970 and on or before April 1 thereafter, the commissioner of corrections shall
26.30 deliver to the commissioner of management and budget a certificate in duplicate for each
26.31 county of the state entitled to receive state aid under the provisions of this section. Upon
26.32 the receipt of such certificate, the commissioner of management and budget shall ~~draw a~~
26.33 ~~warrant in favor of~~ issue a payment to the county treasurer for the amount shown by each

27.1 certificate to be due to the county specified. The commissioner of management and budget
27.2 shall transmit such ~~warrant~~ payment to the county treasurer together with a copy of the
27.3 certificate prepared by the commissioner of corrections.

27.4 Sec. 58. Minnesota Statutes 2018, section 256B.20, is amended to read:

27.5 **256B.20 COUNTY APPROPRIATIONS.**

27.6 The providing of funds necessary to carry out the provisions hereof on the part of the
27.7 counties and the manner of administering the funds of the counties and the state shall be as
27.8 follows:

27.9 (1) The board of county commissioners of each county shall annually set up in its budget
27.10 an item designated as the county medical assistance fund and levy taxes and fix a rate
27.11 therefor sufficient to produce the full amount of such item, in addition to all other tax levies
27.12 and tax rate, however fixed or determined, sufficient to carry out the provisions hereof and
27.13 sufficient to pay in full the county share of assistance and administrative expense for the
27.14 ensuing year; and annually on or before October 10 shall certify the same to the county
27.15 auditor to be entered by the auditor on the tax rolls. Such tax levy and tax rate shall make
27.16 proper allowance and provision for shortage in tax collections.

27.17 (2) Any county may transfer surplus funds from any county fund, except the sinking or
27.18 ditch fund, to the general fund or to the county medical assistance fund in order to provide
27.19 money necessary to pay medical assistance awarded hereunder. The money so transferred
27.20 shall be used for no other purpose, but any portion thereof no longer needed for such purpose
27.21 shall be transferred back to the fund from which taken.

27.22 (3) Upon the order of the county agency the county auditor shall draw a warrant on the
27.23 proper fund in accordance with the order, and the county treasurer shall pay out the amounts
27.24 ordered to be paid out as medical assistance hereunder. When necessary by reason of failure
27.25 to levy sufficient taxes for the payment of the medical assistance in the county, the county
27.26 auditor shall carry any such payments as an overdraft on the medical assistance funds of
27.27 the county until sufficient tax funds shall be provided for such assistance payments. The
27.28 board of county commissioners shall include in the tax levy and tax rate in the year following
27.29 the year in which such overdraft occurred, an amount sufficient to liquidate such overdraft
27.30 in full.

27.31 (4) Claims for reimbursement and reports shall be presented to the state agency by the
27.32 respective counties as required under section 256.01, subdivision 2, paragraph (p). The state
27.33 agency shall audit such claims and certify to the commissioner of management and budget

28.1 the amounts due the respective counties without delay. The amounts so certified shall be
28.2 paid within ten days after such certification, from the state treasury upon ~~warrant~~ payment
28.3 of the commissioner of management and budget from any money available therefor. The
28.4 money available to the state agency to carry out the provisions hereof, including all federal
28.5 funds available to the state, shall be kept and deposited by the commissioner of management
28.6 and budget in the revenue fund and disbursed ~~upon warrants~~ in the same manner as other
28.7 state funds.

28.8 Sec. 59. Minnesota Statutes 2018, section 260B.331, subdivision 2, is amended to read:

28.9 Subd. 2. **Cost of group foster care.** Whenever a child is placed in a group foster care
28.10 facility as provided in section 260B.198, subdivision 1, clause (2) or (3), item (v), the cost
28.11 of providing the care shall, upon certification by the juvenile court, be paid from the welfare
28.12 fund of the county in which the proceedings were held. To reimburse the counties for the
28.13 costs of providing group foster care for delinquent children and to promote the establishment
28.14 of suitable group foster homes, the state shall quarterly, from funds appropriated for that
28.15 purpose, reimburse counties 50 percent of the costs not paid by federal and other available
28.16 state aids and grants. Reimbursement shall be prorated if the appropriation is insufficient.

28.17 The commissioner of corrections shall establish procedures for reimbursement and certify
28.18 to the commissioner of management and budget each county entitled to receive state aid
28.19 under the provisions of this subdivision. Upon receipt of a certificate the commissioner of
28.20 management and budget shall issue a state ~~warrant~~ payment to the county treasurer for the
28.21 amount due, together with a copy of the certificate prepared by the commissioner of
28.22 corrections.

28.23 Sec. 60. Minnesota Statutes 2018, section 260C.331, subdivision 2, is amended to read:

28.24 Subd. 2. **Cost of group foster care.** Whenever a child is placed in a group foster care
28.25 facility as provided in section 260C.201, subdivision 1, paragraph (b), clause (2) or (3), the
28.26 cost of providing the care shall, upon certification by the juvenile court, be paid from the
28.27 welfare fund of the county in which the proceedings were held. To reimburse the counties
28.28 for the costs of promoting the establishment of suitable group foster homes, the state shall
28.29 quarterly, from funds appropriated for that purpose, reimburse counties 50 percent of the
28.30 costs not paid by federal and other available state aids and grants. Reimbursement shall be
28.31 prorated if the appropriation is insufficient.

28.32 The commissioner of corrections shall establish procedures for reimbursement and certify
28.33 to the commissioner of management and budget each county entitled to receive state aid

29.1 under the provisions of this subdivision. Upon receipt of a certificate the commissioner of
29.2 management and budget shall issue a state ~~warrant~~ payment to the county treasurer for the
29.3 amount due, together with a copy of the certificate prepared by the commissioner of
29.4 corrections.

29.5 Sec. 61. Minnesota Statutes 2018, section 273.121, subdivision 1, is amended to read:

29.6 Subdivision 1. **Notice.** Any county assessor or city assessor having the powers of a
29.7 county assessor, valuing or classifying taxable real property shall in each year notify those
29.8 persons whose property is to be included on the assessment roll that year if the person's
29.9 address is known to the assessor, otherwise the occupant of the property. The notice shall
29.10 be in writing and shall be sent by ordinary mail at least ten days before the meeting of the
29.11 local board of appeal and equalization under section 274.01 or the review process established
29.12 under section 274.13, subdivision 1c. Upon written request by the owner of the property,
29.13 the assessor may send the notice in electronic form or by electronic mail instead of on paper
29.14 or by ordinary mail. It shall contain: (1) the market value for the current and prior assessment,
29.15 (2) the qualifying amount of any improvements under section 273.11, subdivision 16, for
29.16 the current assessment, (3) the market value subject to taxation after subtracting the amount
29.17 of any qualifying improvements for the current assessment, (4) the classification of the
29.18 property for the current and prior assessment, (5) the assessor's office address, and (6) the
29.19 dates, places, and times set for the meetings of the local board of appeal and equalization,
29.20 the review process established under section 274.13, subdivision 1c, and the county board
29.21 of appeal and equalization. If the classification of the property has changed between the
29.22 current and prior assessments, a specific note to that effect shall be prominently listed on
29.23 the statement. The commissioner of revenue shall specify the form of the notice. The assessor
29.24 shall attach to the assessment roll a statement that the notices required by this section have
29.25 been mailed. Any assessor who is not provided sufficient funds from the assessor's governing
29.26 body to provide such notices, may make application to the commissioner of revenue to
29.27 finance such notices. The commissioner of revenue shall conduct an investigation and, if
29.28 satisfied that the assessor does not have the necessary funds, issue a certification to the
29.29 commissioner of management and budget of the amount necessary to provide such notices.
29.30 The commissioner of management and budget shall issue a ~~warrant~~ payment for such amount
29.31 and shall deduct such amount from any state payment to such county or municipality. The
29.32 necessary funds to make such payments are hereby appropriated. Failure to receive the
29.33 notice shall in no way affect the validity of the assessment, the resulting tax, the procedures
29.34 of any board of review or equalization, or the enforcement of delinquent taxes by statutory
29.35 means.

30.1 Sec. 62. Minnesota Statutes 2018, section 287.08, is amended to read:

30.2 **287.08 TAX, HOW PAYABLE; RECEIPTS.**

30.3 (a) The tax imposed by sections 287.01 to 287.12 must be paid to the treasurer of any
30.4 county in this state in which the real property or some part is located at or before the time
30.5 of filing the mortgage for record. The treasurer shall endorse receipt on the mortgage and
30.6 the receipt is conclusive proof that the tax has been paid in the amount stated and authorizes
30.7 any county recorder or registrar of titles to record the mortgage. Its form, in substance, shall
30.8 be "registration tax hereon of dollars paid." If the mortgage is exempt from
30.9 taxation the endorsement shall, in substance, be "exempt from registration tax." In either
30.10 case the receipt must be signed by the treasurer. In case the treasurer is unable to determine
30.11 whether a claim of exemption should be allowed, the tax must be paid as in the case of a
30.12 taxable mortgage. For documents submitted electronically, the endorsements and tax amount
30.13 shall be affixed electronically and no signature by the treasurer will be required. The actual
30.14 payment method must be arranged in advance between the submitter and the receiving
30.15 county.

30.16 (b) The county treasurer may refund in whole or in part any mortgage registry tax
30.17 overpayment if a written application by the taxpayer is submitted to the county treasurer
30.18 within 3-1/2 years from the date of the overpayment. If the county has not issued a denial
30.19 of the application, the taxpayer may bring an action in Tax Court in the county in which
30.20 the tax was paid at any time after the expiration of six months from the time that the
30.21 application was submitted. A denial of refund may be appealed within 60 days from the
30.22 date of the denial by bringing an action in Tax Court in the county in which the tax was
30.23 paid. The action is commenced by the serving of a petition for relief on the county treasurer,
30.24 and by filing a copy with the court. The county attorney shall defend the action. The county
30.25 treasurer shall notify the treasurer of each county that has or would receive a portion of the
30.26 tax as paid.

30.27 (c) If the county treasurer determines a refund should be paid, or if a refund is ordered
30.28 by the court, the county treasurer of each county that actually received a portion of the tax
30.29 shall immediately pay a proportionate share of three percent of the refund using any available
30.30 county funds. The county treasurer of each county that received, or would have received,
30.31 a portion of the tax shall also pay their county's proportionate share of the remaining 97
30.32 percent of the court-ordered refund on or before the 20th day of the following month using
30.33 solely the mortgage registry tax funds that would be paid to the commissioner of revenue
30.34 on that date under section 287.12. If the funds on hand under this procedure are insufficient
30.35 to fully fund 97 percent of the court-ordered refund, the county treasurer of the county in

31.1 which the action was brought shall file a claim with the commissioner of revenue under
31.2 section 16A.48 for the remaining portion of 97 percent of the refund, and shall pay over the
31.3 remaining portion upon receipt of a ~~warrant~~ warrant payment from the state issued pursuant to the
31.4 claim.

31.5 (d) When any mortgage covers real property located in more than one county in this
31.6 state the total tax must be paid to the treasurer of the county where the mortgage is first
31.7 presented for recording, and the payment must be receipted as provided in paragraph (a).
31.8 If the principal debt or obligation secured by such a multiple county mortgage exceeds
31.9 \$10,000,000, the nonstate portion of the tax must be remitted by the county treasurer
31.10 receiving the tax to the commissioner of revenue with the state tax due under section 287.12.
31.11 The commissioner shall determine the nonstate portion of the tax owed to each county in
31.12 the ratio that the estimated market value of the real property covered by the mortgage in
31.13 each county bears to the estimated market value of all the real property in this state described
31.14 in the mortgage. The commissioner shall pay each county within 60 days of receiving the
31.15 tax from the county that collected the tax. In making the division and payment the
31.16 commissioner of revenue shall send a statement giving the description of the real property
31.17 described in the mortgage and the estimated market value of the part located in each county.
31.18 For this purpose, the commissioner of revenue may require the treasurer of any county to
31.19 certify to the former the estimated market value of any tract of real property in any mortgage
31.20 in the county.

31.21 (e) The mortgagor must pay the tax imposed by sections 287.01 to 287.12. The mortgagee
31.22 may undertake to collect and remit the tax on behalf of the mortgagor. If the mortgagee
31.23 collects money from the mortgagor to remit the tax on behalf of the mortgagor, the mortgagee
31.24 has a fiduciary duty to remit the tax on behalf of the mortgagor as to the amount of the tax
31.25 collected for that purpose and the mortgagor is relieved of any further obligation to pay the
31.26 tax as to the amount collected by the mortgagee for this purpose.

31.27 Sec. 63. Minnesota Statutes 2018, section 297I.10, is amended to read:

31.28 **297I.10 SURCHARGE ON PREMIUMS TO RESTORE DEFICIENCY IN**
31.29 **SPECIAL FUND.**

31.30 Subdivision 1. **Cities of the first class.** (a) The commissioner shall order and direct a
31.31 surcharge to be collected of two percent of the fire, lightning, and sprinkler leakage gross
31.32 premiums, less return premiums, on all direct business received by any licensed foreign or
31.33 domestic fire insurance company on property in a city of the first class, or by its agents for
31.34 it, in cash or otherwise.

32.1 (b) By July 31 and December 31 of each year, the commissioner shall ~~pay~~ issue to each
32.2 city of the first class a ~~warrant~~ payment for an amount equal to the total amount of the
32.3 surcharge on the premiums collected within that city since the previous payment.

32.4 (c) The treasurer of the city shall place the money received under this subdivision in a
32.5 special account or fund to defray all or a portion of the employer contribution requirement
32.6 of public employees police and fire plan coverage for city firefighters.

32.7 Subd. 3. **Appropriation.** The amount necessary to make the payments required under
32.8 this section is appropriated to the commissioner from the general fund.

32.9 Subd. 4. **Collection and administration.** The commissioner shall administer the
32.10 surcharge imposed by this section in the same manner as the taxes imposed by this chapter.

32.11 Sec. 64. Minnesota Statutes 2018, section 299C.21, is amended to read:

32.12 **299C.21 PENALTY ON LOCAL OFFICER REFUSING INFORMATION.**

32.13 If any public official charged with the duty of furnishing to the bureau fingerprint records,
32.14 biological specimens, reports, or other information required by sections 299C.06, 299C.10,
32.15 299C.105, 299C.11, 299C.17, shall neglect or refuse to comply with such requirement, the
32.16 bureau, in writing, shall notify the state, county, or city officer charged with the issuance
32.17 of ~~a warrant~~ for the payment of the salary of such official. Upon the receipt of the notice
32.18 the state, county, or city official shall withhold the issuance of ~~a warrant~~ for the payment
32.19 of the salary or other compensation accruing to such officer for the period of 30 days
32.20 thereafter until notified by the bureau that such suspension has been released by the
32.21 performance of the required duty.

32.22 Sec. 65. Minnesota Statutes 2018, section 348.05, is amended to read:

32.23 **348.05 COMMISSIONER OF MANAGEMENT AND BUDGET TO ISSUE**
32.24 **WARRANT PAYMENT.**

32.25 The commissioner of management and budget shall audit all such claims, and, on the
32.26 first Monday of October, in each year, shall issue a ~~warrant~~ payment to the several claimants
32.27 for the amount to which each is entitled; but, if the aggregate of compensation due to all
32.28 such claimants shall exceed the appropriation therefor, the commissioner shall distribute
32.29 the available amount amongst them pro rata, which distribution shall relieve the state from
32.30 further obligation to such claimants for the year.

33.1 Sec. 66. Minnesota Statutes 2018, section 352.04, subdivision 9, is amended to read:

33.2 Subd. 9. **Erroneous deductions, canceled ~~warrants~~ payments.** (a) Deductions taken
33.3 from the salary of an employee for the retirement fund in excess of required amounts must,
33.4 upon discovery and verification by the department making the deduction, be refunded to
33.5 the employee.

33.6 (b) If a deduction for the retirement fund is taken from a salary ~~warrant or check~~ payment,
33.7 and the ~~check~~ payment is canceled or the amount of the ~~warrant or check~~ payment returned
33.8 to the funds of the department making the payment, the sum deducted, or the part of it
33.9 required to adjust the deductions, must be refunded to the department or institution if the
33.10 department applies for the refund on a form furnished by the director. The department's
33.11 payments must likewise be refunded to the department.

33.12 (c) If erroneous employee deductions and employer contributions are caused by an error
33.13 in plan coverage involving the plan and any other plans specified in section 356.99, that
33.14 section applies. If the employee should have been covered by the plan governed by chapter
33.15 352D, 353D, 354B, or 354D, the employee deductions and employer contributions taken
33.16 in error must be directly transferred to the applicable employee's account in the correct
33.17 retirement plan, with interest at the applicable monthly rate or rates specified in section
33.18 356.59, subdivision 2, compounded annually, from the first day of the month following the
33.19 month in which coverage should have commenced in the correct defined contribution plan
33.20 until the end of the month in which the transfer occurs.

33.21 Sec. 67. Minnesota Statutes 2018, section 352.05, is amended to read:

33.22 **352.05 COMMISSIONER OF MANAGEMENT AND BUDGET TO BE**
33.23 **TREASURER OF SYSTEM.**

33.24 The commissioner of management and budget is ex officio treasurer of the retirement
33.25 funds of the system. The general bond to the state shall cover all liability for actions as
33.26 treasurer of these funds. Funds of the system received by the commissioner of management
33.27 and budget must be set aside in the state treasury to the credit of the proper fund. The
33.28 commissioner of management and budget shall deliver to the director copies of all payroll
33.29 abstracts of the state together with the commissioner of management and budget's ~~warrants~~
33.30 payments covering the deductions made on these payroll abstracts for the retirement fund.
33.31 The director shall have a list made of the commissioner of management and budget's ~~warrants~~
33.32 payments. These ~~warrants~~ payments must then be credited to the retirement fund. The
33.33 commissioner of management and budget shall pay out of this fund only upon abstracts
33.34 signed by the director, or by the finance officer designated by the director during the disability

34.1 or the absence of the director from the city of St. Paul, Minnesota. Abstracts for investments
34.2 may be signed by the executive director of the State Board of Investment.

34.3 Sec. 68. Minnesota Statutes 2018, section 352.115, subdivision 12, is amended to read:

34.4 Subd. 12. **Death, return of ~~warrants~~ payments.** If at the time of death a retired
34.5 employee, a disabled employee, or a survivor has in possession commissioner of management
34.6 and budget's ~~warrants~~ payments covering a retirement annuity, disability benefit or survivor
34.7 benefit from the retirement fund, in the absence of probate proceedings, and upon the return
34.8 of the ~~warrants~~ payments for cancellation, payment of the accrued annuity or benefit, shall
34.9 be made as provided in subdivision 11, or 352.12, subdivision 4. Payments made under this
34.10 subdivision shall be a bar to recovery by any other person or persons.

34.11 Sec. 69. Minnesota Statutes 2018, section 352.12, subdivision 13, is amended to read:

34.12 Subd. 13. **Refund, beneficiary.** If upon death a former employee has in possession a
34.13 commissioner of management and budget's ~~warrant~~ payment which does not exceed \$1,000
34.14 covering a refund of accumulated contributions in the retirement fund, in the absence of
34.15 probate proceedings the commissioner of management and budget's ~~warrant~~ payment may
34.16 be returned for cancellation, and then upon application made by the last designated
34.17 beneficiary of the deceased former employee, refund of the accumulated contributions must
34.18 be paid to the last designated beneficiary. Payments made under this subdivision are a bar
34.19 to recovery by any other person or persons.

34.20 Sec. 70. Minnesota Statutes 2018, section 353.05, is amended to read:

34.21 **353.05 CUSTODIAN OF FUNDS.**

34.22 The commissioner of management and budget shall be ex officio treasurer of the
34.23 retirement funds of the association and the general bond of the commissioner of management
34.24 and budget to the state must be so conditioned as to cover all liability for acts as treasurer
34.25 of these funds. All money of the association received by the commissioner of management
34.26 and budget must be set aside in the state treasury to the credit of the proper fund or account.
34.27 The commissioner of management and budget shall transmit monthly to the executive
34.28 director a detailed statement of all amounts so received and credited to the funds. Payments
34.29 out of the funds may only be made ~~on warrants~~ as payments issued by the commissioner of
34.30 management and budget, upon abstracts signed by the executive director; provided that
34.31 abstracts for investment may be signed by the executive director of the State Board of
34.32 Investment.

35.1 Sec. 71. Minnesota Statutes 2018, section 353.27, subdivision 7, is amended to read:

35.2 Subd. 7. **Adjustment for erroneous receipts or disbursements.** (a) Except as provided
35.3 in paragraph (b), erroneous employee deductions and erroneous employer contributions and
35.4 additional employer contributions to the general employees retirement plan of the Public
35.5 Employees Retirement Association or to the public employees police and fire retirement
35.6 plan for a person who otherwise does not qualify for membership under this chapter, are
35.7 considered:

35.8 (1) valid if the initial erroneous deduction began before January 1, 1990. Upon
35.9 determination of the error by the association, the person may continue membership in the
35.10 association while employed in the same position for which erroneous deductions were taken,
35.11 or file a written election to terminate membership and apply for a refund upon termination
35.12 of public service or defer an annuity under section 353.34; or

35.13 (2) invalid, if the initial erroneous employee deduction began on or after January 1,
35.14 1990. Upon determination of the error, the association shall refund all erroneous employee
35.15 deductions and all erroneous employer contributions as specified in paragraph (e). No person
35.16 may claim a right to continued or past membership in the association based on erroneous
35.17 deductions which began on or after January 1, 1990.

35.18 (b) Erroneous deductions taken from the salary of a person who did not qualify for
35.19 membership in the general employees retirement plan of the Public Employees Retirement
35.20 Association or in the public employees police and fire retirement plan by virtue of concurrent
35.21 employment before July 1, 1978, which required contributions to another retirement fund
35.22 or relief association established for the benefit of officers and employees of a governmental
35.23 subdivision, are invalid. Upon discovery of the error, allowable service credit for all invalid
35.24 service is forfeited and, upon termination of public service, the association shall refund all
35.25 erroneous employee deductions to the person, with interest as determined under section
35.26 353.34, subdivision 2, and all erroneous employer contributions without interest to the
35.27 employer. This paragraph has both retroactive and prospective application.

35.28 (c) Adjustments to correct employer contributions and employee deductions taken in
35.29 error from amounts which are not salary under section 353.01, subdivision 10, must be
35.30 made as specified in paragraph (e). The period of adjustment must be limited to the fiscal
35.31 year in which the error is discovered by the association and the immediate two preceding
35.32 fiscal years.

35.33 (d) If there is evidence of fraud or other misconduct on the part of the employee or the
35.34 employer, the board of trustees may authorize adjustments to the account of a member or

36.1 former member to correct erroneous employee deductions and employer contributions on
36.2 invalid salary and the recovery of any overpayments for a period longer than provided for
36.3 under paragraph (c).

36.4 (e) Upon discovery of the receipt of erroneous employee deductions and employer
36.5 contributions under paragraph (a), clause (2), or paragraph (c), the association must require
36.6 the employer to discontinue the erroneous employee deductions and erroneous employer
36.7 contributions reported on behalf of a member. Upon discontinuation, the association must:

36.8 (1) for a member, provide a refund in the amount of the invalid employee deductions
36.9 with interest on the invalid employee deductions at the rate specified under section 353.34,
36.10 subdivision 2, from the received date of each invalid salary transaction through the date the
36.11 credit or refund is made;

36.12 (2) for a former member who:

36.13 (i) is not receiving a retirement annuity or benefit, return the erroneous employee
36.14 deductions to the former member through a refund with interest at the rate specified under
36.15 section 353.34, subdivision 2, from the received date of each invalid salary transaction
36.16 through the date the credit or refund is made; or

36.17 (ii) is receiving a retirement annuity or disability benefit, or a person who is receiving
36.18 an optional annuity or survivor benefit, for whom it has been determined an overpayment
36.19 must be recovered, adjust the payment amount and recover the overpayments as provided
36.20 under this section; and

36.21 (3) return the invalid employer contributions reported on behalf of a member or former
36.22 member to the employer by providing a credit against future contributions payable by the
36.23 employer.

36.24 (f) In the event that a salary ~~warrant or check~~ payment from which a deduction for the
36.25 retirement fund was taken has been canceled or the amount of the ~~warrant or check~~ payment
36.26 returned to the funds of the department making the payment, a refund of the sum deducted,
36.27 or any portion of it that is required to adjust the deductions, must be made to the department
36.28 or institution.

36.29 (g) If the association discovers that a retirement annuity, survivor benefit, or disability
36.30 benefit has been incorrectly calculated by using invalid service or salary, or due to any
36.31 erroneous calculation procedure, the association must recalculate the annuity or benefit
36.32 payable and begin payment of the corrected annuity or benefit effective the first of the month
36.33 following discovery of the error. Any overpayment resulting from the incorrect calculation

37.1 must be recovered as provided under subdivision 7b, if the accrual date, or any adjustment
37.2 in the amount of the annuity or benefit calculated after the accrual date, except adjustments
37.3 required under section 353.656, subdivision 4, falls within the current fiscal year and the
37.4 two immediate previous fiscal years.

37.5 (h) Notwithstanding the provisions of this subdivision, the association may apply the
37.6 Revenue Procedures defined in the federal Internal Revenue Service Employee Plans
37.7 Compliance Resolution System and not issue a refund of erroneous employee deductions
37.8 and employer contributions or not recover a small overpayment of benefits if the cost to
37.9 correct the error would exceed the amount of the member refund or overpayment.

37.10 (i) Any fees or penalties assessed by the federal Internal Revenue Service for any failure
37.11 by an employer to follow the statutory requirements for reporting eligible members and
37.12 salary must be paid by the employer.

37.13 Sec. 72. Minnesota Statutes 2018, section 354.42, subdivision 7, is amended to read:

37.14 Subd. 7. **Erroneous salary deductions or direct payments.** (a) Any deductions taken
37.15 from the salary of an employee for the retirement fund in excess of amounts required must
37.16 be refunded to the employee upon the discovery of the error and after the verification of
37.17 the error by the employing unit making the deduction. The corresponding excess employer
37.18 contribution and excess additional employer contribution amounts attributable to the
37.19 erroneous salary deduction must be refunded to the employing unit.

37.20 (b) If salary deductions and employer contributions were erroneously transmitted to the
37.21 retirement fund and should have been transmitted to the plan covered by chapter 352D,
37.22 353D, 354B, or 354D, the executive director must transfer these salary deductions and
37.23 employer contributions to the account of the appropriate person under the applicable plan.
37.24 The transfer to the applicable defined contribution plan account must include interest at the
37.25 rate of 0.71 percent per month, compounded annually, from the first day of the month
37.26 following the month in which coverage should have commenced in the defined contribution
37.27 plan until the end of the month in which the transfer occurs.

37.28 (c) A potential transfer under paragraph (b) that would cause the plan to fail to be a
37.29 qualified plan under section 401(a) of the Internal Revenue Code, as amended, must not be
37.30 made by the executive director. Within 30 days after being notified by the Teachers
37.31 Retirement Association of an unmade potential transfer under this paragraph, the employer
37.32 of the affected person must transmit an amount representing the applicable salary deductions
37.33 and employer contributions, without interest, to the account of the applicable person under
37.34 the appropriate plan. The retirement association must provide a credit for the amount of the

38.1 erroneous salary deductions and employer contributions against future contributions from
38.2 the employer.

38.3 (d) If a salary ~~warrant or check~~ payment from which a deduction for the retirement fund
38.4 was taken has been canceled or the amount of the ~~warrant or if a check~~ payment has been
38.5 returned to the funds of the employing unit making the payment, a refund of the amount
38.6 deducted, or any portion of it that is required to adjust the salary deductions, must be made
38.7 to the employing unit.

38.8 (e) Erroneous direct payments of member-paid contributions or erroneous salary
38.9 deductions that were not refunded during the regular payroll cycle processing must be
38.10 refunded to the member, plus interest computed using the rate and method specified in
38.11 section 354.49, subdivision 2.

38.12 (f) Any refund under this subdivision that would cause the plan to fail to be a qualified
38.13 plan under section 401(a) of the Internal Revenue Code, as amended, may not be refunded
38.14 and instead must be credited against future contributions payable by the employer. The
38.15 employer is responsible for refunding to the applicable employee any amount that was
38.16 erroneously deducted from the salary of the employee, with interest as specified in paragraph
38.17 (e).

38.18 (g) If erroneous employee deductions and employer contributions are caused by an error
38.19 in plan coverage involving the plan and any other plan specified in section 356.99, that
38.20 section applies.

38.21 Sec. 73. Minnesota Statutes 2018, section 354.52, subdivision 4, is amended to read:

38.22 Subd. 4. **Reporting and remittance requirements.** An employer shall remit all amounts
38.23 due to the association and furnish a statement indicating the amount due and transmitted
38.24 with any other information required by the executive director. If an amount due is not
38.25 received by the association within 14 calendar days of the payroll ~~warrant~~ payment, the
38.26 employer shall pay interest on the amount due at the applicable annual rate or rates specified
38.27 in section 356.59, subdivision 4, compounded annually, from the due date until the amount
38.28 is received by the association. All amounts due and other employer obligations not remitted
38.29 may be certified to the commissioner of management and budget who shall deduct the
38.30 amount from any state aid or appropriation amount applicable to the employing unit.

39.1 Sec. 74. Minnesota Statutes 2018, section 354.52, subdivision 4b, is amended to read:

39.2 Subd. 4b. **Payroll cycle reporting requirements.** An employing unit shall provide the
39.3 following data to the association for payroll ~~warrants~~ payments on an ongoing basis within
39.4 14 calendar days after the date of the payroll ~~warrant~~ payments in a format prescribed by
39.5 the executive director:

39.6 (1) association member number;

39.7 (2) employer-assigned employee number;

39.8 (3) Social Security number;

39.9 (4) amount of each salary deduction;

39.10 (5) amount of salary as defined in section 354.05, subdivision 35, from which each
39.11 deduction was made;

39.12 (6) reason for payment;

39.13 (7) the beginning and ending dates of the payroll period covered and the date of actual
39.14 payment;

39.15 (8) fiscal year of salary earnings;

39.16 (9) total remittance amount including employee, employer, and additional employer
39.17 contributions;

39.18 (10) reemployed annuitant salary under section 354.44, subdivision 5; and

39.19 (11) other information as may be required by the executive director.

39.20 Sec. 75. Minnesota Statutes 2018, section 401.15, subdivision 1, is amended to read:

39.21 Subdivision 1. **Certified statements; determinations; adjustments.** Within 60 days
39.22 of the end of each calendar quarter, participating counties which have received the payments
39.23 authorized by section 401.14 shall submit to the commissioner certified statements detailing
39.24 the amounts expended and costs incurred in furnishing the correctional services provided
39.25 in sections 401.01 to 401.16. Upon receipt of certified statements, the commissioner shall,
39.26 in the manner provided in sections 401.10 and 401.12, determine the amount each
39.27 participating county is entitled to receive, making any adjustments necessary to rectify any
39.28 disparity between the amounts received pursuant to the estimate provided in section 401.14
39.29 and the amounts actually expended. If the amount received pursuant to the estimate is greater
39.30 than the amount actually expended during the quarter, the commissioner may withhold the
39.31 difference from any subsequent monthly payments made pursuant to section 401.14. Upon

40.1 certification by the commissioner of the amount a participating county is entitled to receive
40.2 under the provisions of section 401.14 or of this subdivision the commissioner of
40.3 management and budget shall thereupon issue a ~~state warrant~~ payment to the chief fiscal
40.4 officer of each participating county for the amount due together with a copy of the certificate
40.5 prepared by the commissioner.

40.6 Sec. 76. Minnesota Statutes 2018, section 446A.086, subdivision 4, is amended to read:

40.7 Subd. 4. **Notifications; payment; appropriation.** (a) After receipt of a notice of a
40.8 default or potential default in payment of principal or interest in debt obligations covered
40.9 by this section or an agreement under this section, and after consultation with the
40.10 governmental unit and the paying agent, and after verification of the accuracy of the
40.11 information provided, the authority shall notify the commissioner of the potential default.
40.12 The notice must include a final figure as to the amount due that the governmental unit will
40.13 be unable to repay on the date due.

40.14 (b) Upon receipt of this notice from the authority, the commissioner shall issue a ~~warrant~~
40.15 payment and authorize the authority to pay to the bond holders or paying agent for the debt
40.16 obligation the specified amount on or before the date due. The amounts needed for the
40.17 purposes of this subdivision are annually appropriated to the authority from the general
40.18 fund.

40.19 Sec. 77. Minnesota Statutes 2018, section 446A.16, subdivision 1, is amended to read:

40.20 Subdivision 1. **Functions of commissioner of management and budget.** Except as
40.21 otherwise provided in this section, money of the authority must be paid to the commissioner
40.22 of management and budget as agent of the authority and the commissioner shall not
40.23 commingle the money with other money. The money in the accounts of the authority must
40.24 be paid out only ~~on warrants drawn~~ by the commissioner of management and budget on
40.25 requisition of the chair of the authority or of another officer or employee as the authority
40.26 authorizes. Deposits of the authority's money must, if required by the commissioner or the
40.27 authority, be secured by obligations of the United States or of the state of a market value
40.28 equal at all times to the amount of the deposit and all banks and trust companies are
40.29 authorized to give security for the deposits.

40.30 Sec. 78. Minnesota Statutes 2018, section 462A.18, subdivision 1, is amended to read:

40.31 Subdivision 1. **Functions of commissioner of management and budget.** All moneys
40.32 of the agency, except as otherwise authorized or provided in this section, shall be paid to

41.1 the commissioner of management and budget as agent of the agency, who shall not
41.2 commingle such moneys with any other moneys. The moneys in such accounts shall be
41.3 paid out ~~on warrants drawn~~ by the commissioner on requisition of the chair of the agency
41.4 or of such other officer or employee as the agency shall authorize to make such requisition.
41.5 All deposits of such moneys shall, if required by the commissioner or the agency, be secured
41.6 by obligations of the United States or of the state of a market value equal at all times to the
41.7 amount of the deposit and all banks and trust companies are authorized to give such security
41.8 for such deposits.

41.9 Sec. 79. Minnesota Statutes 2018, section 475A.04, subdivision 1, is amended to read:

41.10 Subdivision 1. **Procedure.** In the event that funds sufficient to pay all of the principal
41.11 and interest due on any guaranteed bond are not in the hands of the municipal treasurer or
41.12 the paying agent at least 15 days before the due date, the treasurer or agent shall report the
41.13 amount of the deficiency to the paying agent and the auditor who shall grant a loan to the
41.14 issuer in this amount and shall certify to the issuer, the paying agent, and the auditor and
41.15 treasurer of each county in which property subject to taxation by the issuer is situated, the
41.16 amount of the loan and interest to accrue thereon to the due date of the loan, and the
41.17 commissioner of management and budget shall issue a ~~warrant~~ payment for the principal
41.18 amount and shall remit it to the paying agent on or before the due date. If the municipal
41.19 treasurer fails to deposit funds with the paying agent sufficient to pay all principal and
41.20 interest due on any guaranteed bond on any date, without having previously given the notice
41.21 herein required, the paying agent may report the amount of the deficiency to the
41.22 commissioner of management and budget, who shall forthwith grant a loan to the issuer for
41.23 this amount plus interest to accrue thereon for one month at the rate represented by the
41.24 coupons then due, and the loan shall be certified and remitted as provided above. The paying
41.25 agent may advance its own funds for the payment of any guaranteed bonds and interest due
41.26 for which it has not received sufficient funds from the municipality, and may contract with
41.27 the municipality to make such advances, and shall be entitled to reimbursement therefor
41.28 from the proceeds of the loan, with interest at the rate represented by the coupons due. The
41.29 issuing municipality shall give a receipt to the commissioner of management and budget
41.30 for the amount of the loan and interest.

42.1 Sec. 80. Minnesota Statutes 2018, section 525.841, is amended to read:

42.2 **525.841 ESCHEAT RETURNED.**

42.3 In all such cases the commissioner of management and budget shall be furnished with
42.4 a certified copy of the court's order assigning the escheated property to the persons entitled
42.5 thereto, and upon notification of payment of the estate tax, the commissioner of management
42.6 and budget shall ~~draw a warrant~~ issue a payment or execute a proper conveyance to the
42.7 persons designated in such order. In the event any escheated property has been sold pursuant
42.8 to sections 11A.04, clause (9), and 11A.10, subdivision 2, or 16B.281 to 16B.287, then the
42.9 ~~warrant~~ payment shall be for the appraised value as established during the administration
42.10 of the decedent's estate. There is hereby annually appropriated from any moneys in the state
42.11 treasury not otherwise appropriated an amount sufficient to make payment to all such
42.12 designated persons. No interest shall be allowed on any amount paid to such persons.