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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **2073**

03/23/2015 Authored by Smith, Koznick and Vogel

The bill was read for the first time and referred to the Committee on Job Growth and Energy Affordability Policy and Finance

1.1 A bill for an act
1.2 relating to workforce development; modifying the workforce development
1.3 fund special assessment; amending Minnesota Statutes 2014, section 116L.20,
1.4 subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2014, section 116L.20, subdivision 1, is amended to read:

1.7 Subdivision 1. **Determination and collection of special assessment.** (a) In addition
1.8 to amounts due from an employer under the Minnesota unemployment insurance program,
1.9 each employer, except an employer making reimbursements is liable for a special
1.10 assessment levied at the rate of ~~10~~ .08 percent per year on all taxable wages, as defined in
1.11 section 268.035, subdivision 24, ~~except that effective July 1, 2009, until June 30, 2011, the~~
1.12 ~~special assessment shall be levied at a rate of .12 percent per year on all taxable wages as~~
1.13 ~~defined in section 268.035, subdivision 24.~~ The assessment shall become due and be paid
1.14 by each employer on the same schedule and in the same manner as other amounts due
1.15 from an employer under section 268.051, subdivision 1.

1.16 (b) The special assessment levied under this section shall be subject to the same
1.17 requirements and collection procedures as any amounts due from an employer under the
1.18 Minnesota unemployment insurance program.

1.19 **EFFECTIVE DATE.** This section is effective July 1, 2017.