



2.1 (c) Within 30 days of the application submission, the state auditor must determine the  
2.2 unpaid amount owed, if any, and certify that amount to the commissioner of revenue.

2.3 Subd. 3. **Certified aid adjustments.** (a) Notwithstanding any other law to the contrary,  
2.4 beginning with aids payable in 2022, the commissioner of revenue must adjust aid under  
2.5 section 477A.013 as provided in this subdivision. The adjustments must be made to the first  
2.6 aid payment made after certification of the unpaid amount from the state auditor.

2.7 (b) The commissioner must reduce the aid paid to a city by the sum of the certified  
2.8 unpaid amount owed by that city for the previous calendar year. A city's aid payment after  
2.9 adjustment under this paragraph may not be less than zero. If the aid payment before  
2.10 adjustment is less than the full amount of the adjustment under this paragraph, the remaining  
2.11 balance of the adjustment must be applied to future aid payments until the total amount of  
2.12 the adjustment has been subtracted from aid payments to the city.

2.13 (c) The commissioner must increase the aid paid to a city by the sum of the aid reductions  
2.14 under paragraph (b) attributable to the certified unpaid amount owed to the city.

2.15 Subd. 4. **Effect of adjustment on future aid.** The commissioner must not consider the  
2.16 adjustments under this section for the purpose of calculating aid payable in the year following  
2.17 the adjustments.