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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 166

01/14/2015 Authored by Kahn

The bill was read for the first time and referred to the Committee on Legacy Funding Finance

1.1 A bill for an act
1.2 relating to legacy funds; requiring transfer of legacy funds to legislative auditor
1.3 for costs incurred; appropriating money; amending Minnesota Statutes 2014,
1.4 section 3.9741, subdivision 3.

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

1.6 Section 1. Minnesota Statutes 2014, section 3.9741, subdivision 3, is amended to read:

1.7 Subd. 3. **Legacy funds.** The outdoor heritage fund, the clean water fund, the parks
1.8 and trails fund, and the arts and cultural heritage fund must each reimburse the general
1.9 fund, in the manner prescribed in section 16A.127, for costs incurred by the legislative
1.10 auditor for the costs incurred in examining financial activities relating to each fund. At
1.11 the conclusion of an examination, the legislative auditor shall verify the costs of the
1.12 examination and the commissioner of management and budget shall transfer the amount
1.13 from the audited fund to the legislative auditor to recover the costs of the audit. The
1.14 amounts necessary for the transfer are appropriated from the legacy fund that was audited.
1.15 The legislative auditor may recommend a waiver, and the Legislative Audit Commission
1.16 may waive all or part of the cost for an audit of any one of the legacy funds.

1.17 **EFFECTIVE DATE.** This section is effective the day following final enactment.