

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 192

(SENATE AUTHORS: PRATT, Rarick and Champion)

DATE	D-PG	OFFICIAL STATUS
01/19/2021	119	Introduction and first reading Referred to Jobs and Economic Growth Finance and Policy
01/21/2021	125a	Comm report: To pass as amended
01/25/2021	125	Second reading
	165	Author added Champion
	168	Special Order
	168	Third reading Passed
		Presentment date 01/29/2021
02/01/2021	203	Returned from House
02/04/2021	226	Governor's action Approval 01/29/2021
	226	Secretary of State Chapter 2 01/29/2021 Effective date 01/30/21

1.1 A bill for an act

1.2 relating to unemployment insurance; adopting a temporary change to experience

1.3 rating period.

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

1.5 Section 1. **CALENDAR YEAR 2021 TEMPORARY EMPLOYER EXPERIENCE**

1.6 **RATING.**

1.7 For calendar year 2021, the experience rate computed for each taxpaying employer under

1.8 Minnesota Statutes, section 268.051, subdivision 3, that was required to file wage detail

1.9 reports for the 12-month period ending June 30, 2019, is the ratio obtained by dividing 125

1.10 percent of the total unemployment benefits required under Minnesota Statutes, section

1.11 268.047, to be used in computing the employer's tax rate during the 48 calendar months

1.12 ending on June 30, 2019, by the employer's total taxable payroll for that same period. Any

1.13 taxpaying employer that does not qualify for a calendar year 2021 experience rate under

1.14 Minnesota Statutes, section 268.051, subdivision 3, must be assigned a tax rate in accordance

1.15 with Minnesota Statutes, section 268.051, subdivision 5, except that the average experience

1.16 rating for the employer's industry must use the period specified in this section.

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

1.18 Sec. 2. **TAXABLE WAGES FOR CALENDAR YEAR 2021.**

1.19 Notwithstanding Minnesota Statutes, section 268.035, subdivision 24, for calendar year

1.20 2021, "taxable wages" means those wages paid to an employee in covered employment for

1.21 up to an amount equal to \$35,000.

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