

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 3117**

(SENATE AUTHORS: KUNESH)

DATE  
03/23/2023

D-PG  
2271

Introduction and first reading  
Referred to Taxes  
See HF1938

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; state aids; establishing Tribal Nation aid; appropriating money;  
1.3 proposing coding for new law in Minnesota Statutes, chapter 477A.

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

1.5 Section 1. 477A.40 TRIBAL NATION AID.

1.6 Subdivision 1. Definitions. For the purposes of this section, the following terms have  
1.7 the meanings given:

1.8 (1) "distribution share" means the number of enrolled members in a Tribal Nation divided  
1.9 by the total number of enrolled members for all Tribal Nations certified under this section;  
1.10 and

1.11 (2) "Tribal Nation" means a federally recognized Indian Tribe located in Minnesota  
1.12 including: Bois Forte Band; Fond du Lac Band; Grand Portage Band; Leech Lake Band;  
1.13 Mille Lacs Band; White Earth Band; Red Lake Nation; Lower Sioux Indian Community;  
1.14 Prairie Island Indian Community; Shakopee Mdewakanton Sioux Community; and Upper  
1.15 Sioux Community.

1.16 Subd. 2. Distribution. A Tribal Nation's annual aid amount is equal to the sum of:

1.17 (1) \$909,090; plus

1.18 (2) the product of:

1.19 (i) the Tribal Nation's distribution share; multiplied by

2.1 (ii) the amount appropriated under this section, minus: (A) the amount, if any, distributed  
2.2 under subdivision 3; and (B) \$909,090 multiplied by the number of Tribal Nations receiving  
2.3 a distribution under this section.

2.4 Subd. 3. **Emergency aid distribution.** (a) Up to \$5,000,000 of the annual amount  
2.5 appropriated under subdivision 6 may be used for emergency aid distributions under this  
2.6 section. A Tribal Nation may apply to the commissioner of revenue for an emergency aid  
2.7 distribution under this subdivision. The application must be in the form and manner  
2.8 determined by the commissioner and must be submitted by June 1 in the year the aid is paid.  
2.9 Any aid granted under this subdivision must be included in a Tribal Nation's total aid amount  
2.10 under this section.

2.11 (b) The commissioner of revenue must evaluate applications and award emergency aid  
2.12 distributions to Tribal Nations with applications that demonstrate need for additional funding.  
2.13 The commissioner may award distributions under this subdivision to one or more Tribal  
2.14 Nations. Distributions under this subdivision must not exceed \$5,000,000. Any amount  
2.15 unallocated under this subdivision must be distributed under subdivision 2.

2.16 Subd. 4. **Certification.** In order to receive a distribution under this section, a Tribal  
2.17 Nation must certify to the commissioner of revenue the most recent estimate of the total  
2.18 number of enrolled members of the Tribal Nation. The information must be annually certified  
2.19 by March 1 in the form prescribed by the commissioner of revenue. The commissioner of  
2.20 revenue must annually calculate and certify the amount of aid payable to each Tribal Nation  
2.21 on or before August 1.

2.22 Subd. 5. **Payments.** The commissioner of revenue must pay Tribal Nation aid annually  
2.23 by December 26 of the year the aid is certified.

2.24 Subd. 6. **Appropriation.** \$50,000,000 is annually appropriated from the general fund  
2.25 to the commissioner of revenue to make payments under this section.

2.26 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2024.