

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 890

02/16/2015 Authored by Schomacker, Hamilton and Davids  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; local government aid; providing local government aid  
1.3 penalty forgiveness; modifying appropriations.  
1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **2014 AID PENALTY FORGIVENESS.**

1.6 (a) Notwithstanding Minnesota Statutes, section 477A.017, subdivision 3, any city  
1.7 that did not receive all or part of its calendar year 2014 aid payment for failing to meet  
1.8 the requirements for filing calendar year 2013 financial reports with the state auditor, as  
1.9 required under Minnesota Statutes, section 477A.017, subdivision 3, shall receive its aid  
1.10 payment provided that the state auditor certifies to the commissioner of revenue that it  
1.11 received audited financial statements from the city for calendar years 2013 and 2014 by  
1.12 June 1, 2015.

1.13 (b) The commissioner of revenue shall make payment to each qualifying city no  
1.14 later than June 30, 2015. Up to \$101,570 of the fiscal year 2015 appropriation for local  
1.15 government aid is available for the payment under this section.

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