

level of ~~nursing home~~ care that the recipient would receive if placed in a nursing home or boarding care home. The nonfederal share may be used to pay up to 90 percent of the start-up and service delivery costs of providing care under this subdivision. Each county agency that receives a grant shall pay ten percent of the costs for persons who are eligible for the services but who are not yet eligible for medical assistance.

The commissioner shall promulgate emergency rules in accordance with sections 14.29 to 14.36, to establish required documentation and reporting of care delivered.

Sec. 25. REPEALER.

Minnesota Statutes 1986, section 256.968, is repealed.

Sec. 26. EFFECTIVE DATE.

Section 14 is effective the day following enactment. Sections 20 to 24 are effective July 1, 1987.

Approved May 28, 1987

CHAPTER 300—S.F.No. 596

An act changing the effective date of an appropriation for payment of certain occupation tax refunds; amending Laws 1985, First Special Session chapter 14, article 18, section 8; and H. F. No. 529, article 19, section 2, if enacted.

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

Section 1. Laws 1985, First Special Session chapter 14, article 18, section 8, is amended to read:

Sec. 8. APPROPRIATION; OCCUPATION TAX REFUNDS.

(a) There is appropriated effective July 1, ~~1988~~ 1987, to the commissioner of revenue from the general fund an amount equal to one-half of any credits due as a result of a recomputation of occupation taxes for production year 1984 and previous years based on the limitations prescribed in section 298.40, subdivision 1, and established by the commissioner as an account payable on or before May 1, 1985, to the extent the refunds were not paid pursuant to section 7. The commissioner shall refund to the taxpayers the amount computed plus interest at the rate established in Minnesota Statutes, section 298.09, subdivision 4, from the date of the overpayment.

(b) There is appropriated effective July 1, 1989, to the commissioner of revenue from the general fund the remainder of the amount computed pursuant

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

to paragraph (a). The commissioner shall refund to the taxpayers the amount computed plus interest at the rate established in Minnesota Statutes, section 298.09, subdivision 4, from the date of the overpayment.

Sec. 2. If H.F. No. 529 is enacted in the regular 1987 session, article 19, section 2, is amended to read:

Sec. 2. APPROPRIATION; OCCUPATION TAX REFUNDS; PROCEDURE.

The provisions of Laws 1985, First Special Session chapter 14, article 18, sections 7 and 8, as amended by section 1 of this act, shall be controlling with respect to appropriations for the payment of the occupation tax refunds referenced therein, notwithstanding anything to the contrary in Minnesota Statutes, section 16A.48, subdivision 2. Provided, however, that no occupation tax refund referred to in Laws 1985, First Special Session chapter 14, article 18, sections 7 and 8, as amended by section 1 of this act, shall be appropriated or paid unless the commissioner of revenue first obtains from the attorney general written certification that the refund will not jeopardize any rights of setoffor recoupment held by the state and any subdivision thereof, including local governments. Upon the exercise of any setoffor recoupment, the attorney general shall certify the amount of the remainder, if any, that may be appropriated and paid.

Sec. 3. EFFECTIVE DATE.

Sections 1 and 2 are effective July 1, 1987.

Approved May 28, 1987

CHAPTER 301—S.F.No. 641

An act relating to workers' compensation; regulating insurance premium computations for certain public employees; amending Minnesota Statutes 1986, section 79.211, by adding a subdivision.

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

Section 1. Minnesota Statutes 1986, section 79.211, is amended by adding a subdivision to read:

Subd. 3. PAYROLL COMPUTATIONS FOR CERTAIN PUBLIC EMPLOYEES. The commissioner of commerce in setting the assigned risk plan rates or an insurer shall compute a premium for an elected or appointed official of a town based on the actual annual wage received from the town.

Approved May 28, 1987

Changes or additions are indicated by underline, deletions by ~~strikeout~~.