

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

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**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~~.