

For purposes of this subdivision, "willfulness" means that the facts demonstrate that the responsible party used or allowed the use of corporate or company assets to pay other creditors knowing that the payments required under this chapter were unpaid. An evil motive or intent to defraud is not necessary to satisfy the willfulness requirement. Any personal representative of the estate of a decedent or fiduciary who voluntarily distributes the assets filed therein without reserving a sufficient amount to pay the contributions, interest, and penalties due pursuant to this chapter shall be personally liable for the deficiency.

The personal liability of any person as provided herein shall survive dissolution, reorganization, receivership, or assignment for the benefit of creditors. For the purposes of this subdivision, all wages paid by the corporation shall be considered earned from the person determined to be personally liable.

An official designated by the commissioner shall make an initial determination as to the personal liability under this section. The determination shall be final unless the person found to be personally liable shall within 30 days after mailing of notice of determination to the person's last known address file a written appeal. Proceedings on the appeal shall be conducted in the same manner as an appeal of an employer's contribution rate or benefits charged to an employer's account under section 268.06, subdivision 20.

#### Sec. 8. REVISOR INSTRUCTION.

In the next edition of Minnesota Statutes and Minnesota Rules the revisor of statutes shall substitute the term "reemployment insurance" for "unemployment compensation" or "unemployment compensation insurance" where it occurs and does not refer to federal unemployment compensation.

Presented to the governor April 20, 1994

Signed by the governor April 22, 1994, 1:47 p.m.

#### CHAPTER 489—H.F.No. 2433

*An act relating to the city of Duluth; authorizing the issuance of general obligation bonds to finance improvements to the Duluth entertainment convention center.*

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

Section 1. **DULUTH; BONDS; IMPROVEMENTS TO THE DULUTH ENTERTAINMENT CONVENTION CENTER.**

The Duluth city council may issue general obligation bonds, in one or more series, in an aggregate principal amount not to exceed \$4,000,000 to finance improvements to the Duluth entertainment convention center. The issuance of the bonds is subject to Minnesota Statutes, chapter 475, except that no election is required to authorize issuance of the bonds.

New language is indicated by underline, deletions by ~~strikeout~~.

**Sec. 2. LOCAL APPROVAL.**

Section 1 is effective the day after the governing body of the city of Duluth complies with Minnesota Statutes, section 645.021, subdivision 3.

Presented to the governor April 20, 1994

Signed by the governor April 22, 1994, 2:10 p.m.

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**CHAPTER 490—H.F.No. 1416**

*An act relating to retirement; Austin fire department relief association; modifying health insurance benefit coverage for the spouses of certain retired firefighters; providing survivor benefit coverage for the spouses of certain retired firefighters; amending Laws 1992, chapter 455, section 2.*

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

Section 1. Laws 1992, chapter 455, section 2, is amended to read:

**Sec. 2. AUSTIN FIRE DEPARTMENT RELIEF ASSOCIATION; HEALTH OR MEDICAL INSURANCE PREMIUM BENEFIT.**

(a) Notwithstanding any provision of general law, special law, articles of incorporation, or bylaws to the contrary, if its articles of incorporation or bylaws so permit, the Austin fire department relief association may pay a health or medical insurance premium benefit to eligible pension recipients and their spouses, if the spouse would be eligible for a surviving spouse benefit upon the death of the pension recipient.

(b) The health or medical insurance premium benefit is an amount equal to the amount that the city of Austin would pay under the applicable collective bargaining agreement for medical or health insurance coverage for a firefighter who is employed by the city, who has a spouse, and who has no other dependents.

(c) An eligible pension recipient is a person who receives a service pension or a disability pension from the relief association and who is under age 65 or who is not yet eligible for the receipt of federal Medicare benefits, whichever occurs first.

(d) The health or medical insurance premium benefit is payable monthly, is in addition to any other pension amount received by the eligible pension recipient, and is not subject to any postretirement adjustments applicable to service pensions or disability pensions.

**Sec. 2. AUSTIN FIRE DEPARTMENT RELIEF ASSOCIATION; SURVIVOR COVERAGE FOR SPOUSES OF CERTAIN RETIRED FIREFIGHTERS.**

New language is indicated by underline, deletions by ~~strikeout~~.