Sec. 8. REPEALER.

Minnesota Statutes 2004, sections 308A.711, subdivision 2; 308B.735, subdivision 2; and 345.42, subdivisions 2 and 3, are repealed.

Presented to the governor May 24, 2005

Signed by the governor May 27, 2005, 2:45 p.m.

CHAPTER 110—H.F.No. 1109

An act relating to public safety; reviving and reenacting the board of firefighting training and education.

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

Section 1. REVIVAL AND REENACTMENT.

Minnesota Statutes, sections 299N.01 and 299N.02, are revived and reenacted retroactively from December 31, 2003. All board action taken after December 31, 2003, and before the enactment of this section is ratified by the enactment of this section.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Presented to the governor May 24, 2005

Signed by the governor May 26, 2005, 10:05 p.m.

CHAPTER 111—S.F.No. 379

An act relating to courts; authorizing a retired court commissioner to be appointed to perform judicial duties in Ramsey County.

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

Section 1. RAMSEY COUNTY COURT COMMISSIONER.

The chief justice of the Supreme Court may assign a retired court commissioner to act in Ramsey County as a commissioner of the district court. The commissioner may perform duties assigned by the chief judge of the judicial district with the powers provided by Minnesota Statutes, section 489.02. This section expires December 31, 2025.

New language is indicated by underline, deletions by strikeout.

Presented to the governor May 24, 2005 Signed by the governor May 27, 2005, 3:42 p.m.

CHAPTER 112-H.F.No. 898

An act relating to unemployment insurance; conforming various provisions to federal requirements; making technical and housekeeping changes; modifying appeal procedures; amending Minnesota Statutes 2004, sections 268.03, subdivision 1; 268.035, subdivisions 9, 13, 14, 20, 21, 26; 268.042, subdivision 1; 268.043; 268.044, subdivisions 1, 2, 3; 268.045, subdivision 1; 268.051, subdivisions 1, 4, 6, 7, by adding a subdivision; 268.052, subdivision 2; 268.053, subdivision 1; 268.057, subdivision 7; 268.065, subdivision 2; 268.069, subdivision 1; 268.07, subdivision 3b; 268.085, subdivisions 1, 2, 3, 5, 12; 268.086, subdivisions 2, 3; 268.095, subdivisions 1, 4, 7, 8, 10, 11; 268.101, subdivisions 1, 2, 3a; 268.103, subdivision 2; 268.105; 268.145, subdivision 1; 268.18, subdivisions 1, 2, 2b; 268.182, subdivision 2; 268.184, subdivisions 1, 2, by adding a subdivision; proposing coding for new law in Minnesota Statutes, chapter 268; repealing Minnesota Statutes 2004, sections 268.045, subdivisions 2, 3, 4; 268.086, subdivision 4; Laws 1997, chapter 66, section 64, subdivision 1; Minnesota Rules, parts 3310.2926; 3310.5000; 3315.0910, subpart 9; 3315.1020; 3315.1301; 3315.1315, subparts 1, 2, 3; 3315.1650; 3315.2210; 3315.3210; 3315.3220.

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

ARTICLE 1

FEDERAL CONFORMITY PROVISIONS

Section 1. [268.0435] SINGLE MEMBER LIMITED LIABILITY COMPANIES.

If the only member of a limited liability company is a corporation, and the limited liability company is disregarded for purposes of filing federal corporate income tax, all the workers performing services for the limited liability company must be reported on the corporation's wage detail report under section 268.044. A corporation that violates this section shall be subject to the penalties under section 268.184, subdivision 1a. Penalties shall be credited to the administration account to be used to ensure integrity in the unemployment insurance program.

EFFECTIVE DATE. This section is effective for wage detail reports for the calendar quarter starting January 1, 2006.

Sec. 2. Minnesota Statutes 2004, section 268.044, subdivision 1, is amended to read:

New language is indicated by underline, deletions by strikeout.