

Sec. 2. Minnesota Statutes 2022, section 273.13, subdivision 22, is amended to read:

Subd. 22. **Class 1.** (a) Except as provided in subdivision 23 and in paragraphs (b) and (c), real estate which is residential and used for homestead purposes is class 1a. In the case of a duplex or triplex in which one of the units is used for homestead purposes, the entire property is deemed to be used for homestead purposes. The market value of class 1a property must be determined based upon the value of the house, garage, and land.

The first \$500,000 of market value of class 1a property has a net classification rate of one percent of its market value; and the market value of class 1a property that exceeds \$500,000 has a classification rate of 1.25 percent of its market value.

(b) Class 1b property includes homestead real estate or homestead manufactured homes used for the purposes of a homestead by:

(1) any person who is blind as defined in section 256D.35, or the person who is blind and the spouse of the person who is blind;

(2) any person who is permanently and totally disabled or by the person with a disability and the spouse of the person with a disability; or

(3) the surviving spouse of a veteran who was permanently and totally disabled homesteading a property classified under this paragraph for taxes payable in 2008.

Property is classified and assessed under clause (2) only if the government agency or income-providing source certifies, upon the request of the homestead occupant, that the homestead occupant satisfies the disability requirements of this paragraph, and that the property is not eligible for the valuation exclusion under subdivision 34.

Property is classified and assessed under paragraph (b) only if the commissioner of revenue or the county assessor certifies that the homestead occupant satisfies the requirements of this paragraph.

Permanently and totally disabled for the purpose of this subdivision means a condition which is permanent in nature and totally incapacitates the person from working at an occupation which brings the person an income. The first \$50,000 market value of class 1b property has a net classification rate of .45 percent of its market value. The remaining market value of class 1b property is classified as class 1a or class 2a property, whichever is appropriate.

(c) Class 1c property is commercial use real and personal property that abuts public water as defined in section 103G.005, subdivision 15, or abuts a state trail administered by the Department of Natural Resources, and is devoted to temporary and seasonal residential

occupancy for recreational purposes but not devoted to commercial purposes for more than 250 days in the year preceding the year of assessment, and that includes a portion used as a homestead by the owner, which includes a dwelling occupied as a homestead by a shareholder of a corporation that owns the resort, a partner in a partnership that owns the resort, or a member of a limited liability company that owns the resort even if the title to the homestead is held by the corporation, partnership, or limited liability company. For purposes of this paragraph, property is devoted to a commercial purpose on a specific day if any portion of the property, excluding the portion used exclusively as a homestead, is used for residential occupancy and a fee is charged for residential occupancy. Class 1c property must contain three or more rental units. A "rental unit" is defined as a cabin, condominium, townhouse, sleeping room, or individual camping site equipped with water and electrical hookups for recreational vehicles. Class 1c property must provide recreational activities such as the rental of ice fishing houses, boats and motors, snowmobiles, downhill or cross-country ski equipment; provide marina services, launch services, or guide services; or sell bait and fishing tackle. Any unit in which the right to use the property is transferred to an individual or entity by deeded interest, or the sale of shares or stock, no longer qualifies for class 1c even though it may remain available for rent. A camping pad offered for rent by a property that otherwise qualifies for class 1c is also class 1c, regardless of the term of the rental agreement, as long as the use of the camping pad does not exceed 250 days. If the same owner owns two separate parcels that are located in the same township, and one of those properties is classified as a class 1c property and the other would be eligible to be classified as a class 1c property if it was used as the homestead of the owner, both properties will be assessed as a single class 1c property; for purposes of this sentence, properties are deemed to be owned by the same owner if each of them is owned by a limited liability company, and both limited liability companies have the same membership. The portion of the property used as a homestead is class 1a property under paragraph (a). The remainder of the property is classified as follows: the first ~~\$600,000~~ \$850,000 of market value is tier I, the next ~~\$1,700,000~~ \$2,250,000 of market value is tier II, and any remaining market value is tier III. The classification rates for class 1c are: tier I, 0.50 percent; tier II, 1.0 percent; and tier III, 1.25 percent. Owners of real and personal property devoted to temporary and seasonal residential occupancy for recreation purposes in which all or a portion of the property was devoted to commercial purposes for not more than 250 days in the year preceding the year of assessment desiring classification as class 1c, must submit a declaration to the assessor designating the cabins or units occupied for 250 days or less in the year preceding the year of assessment by January 15 of the assessment year. Those cabins or units and a proportionate share of the land on which they are located must be designated as

class 1c as otherwise provided. The remainder of the cabins or units and a proportionate share of the land on which they are located must be designated as class 3a commercial. The owner of property desiring designation as class 1c property must provide guest registers or other records demonstrating that the units for which class 1c designation is sought were not occupied for more than 250 days in the year preceding the assessment if so requested. The portion of a property operated as a (1) restaurant, (2) bar, (3) gift shop, (4) conference center or meeting room, and (5) other nonresidential facility operated on a commercial basis not directly related to temporary and seasonal residential occupancy for recreation purposes does not qualify for class 1c.

(d) Class 1d property includes structures that meet all of the following criteria:

(1) the structure is located on property that is classified as agricultural property under section 273.13, subdivision 23;

(2) the structure is occupied exclusively by seasonal farm workers during the time when they work on that farm, and the occupants are not charged rent for the privilege of occupying the property, provided that use of the structure for storage of farm equipment and produce does not disqualify the property from classification under this paragraph;

(3) the structure meets all applicable health and safety requirements for the appropriate season; and

(4) the structure is not salable as residential property because it does not comply with local ordinances relating to location in relation to streets or roads.

The market value of class 1d property has the same classification rates as class 1a property under paragraph (a).

EFFECTIVE DATE. This section is effective beginning with assessment year 2024.

Sec. 3. Minnesota Statutes 2022, section 273.13, subdivision 35, is amended to read:

Subd. 35. **Homestead market value exclusion.** (a) Prior to determining a property's net tax capacity under this section, property classified as class 1a or 1b under subdivision 22, and the portion of property classified as class 2a under subdivision 23 consisting of the house, garage, and surrounding one acre of land, shall be eligible for a market value exclusion as determined under paragraph (b).

(b) For a homestead valued at ~~\$76,000~~ \$95,000 or less, the exclusion is 40 percent of market value. For a homestead valued between ~~\$76,000~~ \$95,000 and ~~\$413,800~~ \$517,200, the exclusion is ~~\$30,400~~ \$38,000 minus nine percent of the valuation over ~~\$76,000~~ \$95,000.

For a homestead valued at ~~\$413,800~~ \$517,200 or more, there is no valuation exclusion. The valuation exclusion shall be rounded to the nearest whole dollar, and may not be less than zero.

(c) Any valuation exclusions or adjustments under section 273.11 shall be applied prior to determining the amount of the valuation exclusion under this subdivision.

(d) In the case of a property that is classified as part homestead and part nonhomestead, (i) the exclusion shall apply only to the homestead portion of the property, but (ii) if a portion of a property is classified as nonhomestead solely because not all the owners occupy the property, not all the owners have qualifying relatives occupying the property, or solely because not all the spouses of owners occupy the property, the exclusion amount shall be initially computed as if that nonhomestead portion were also in the homestead class and then prorated to the owner-occupant's percentage of ownership. For the purpose of this section, when an owner-occupant's spouse does not occupy the property, the percentage of ownership for the owner-occupant spouse is one-half of the couple's ownership percentage.

EFFECTIVE DATE. This section is effective for assessment year 2024 and thereafter.

Sec. 4. Minnesota Statutes 2022, section 275.025, subdivision 1, is amended to read:

Subdivision 1. **Levy amount.** The state general levy is levied against commercial-industrial property and seasonal residential recreational property, as defined in this section. The state general levy for commercial-industrial property is \$716,990,000 for taxes payable in 2023. The state general levy for commercial-industrial property is \$683,913,000 for taxes payable in 2024 and thereafter. The state general levy for seasonal-recreational property is \$41,690,000 for taxes payable in ~~2020~~ 2023. The state general levy for seasonal-recreational property is \$39,767,000 for taxes payable in 2024 and thereafter. The tax under this section is not treated as a local tax rate under section 469.177 and is not the levy of a governmental unit under chapters 276A and 473F.

The commissioner shall increase or decrease the preliminary or final rate for a year as necessary to account for errors and tax base changes that affected a preliminary or final rate for either of the two preceding years. Adjustments are allowed to the extent that the necessary information is available to the commissioner at the time the rates for a year must be certified, and for the following reasons:

(1) an erroneous report of taxable value by a local official;

(2) an erroneous calculation by the commissioner; and

(3) an increase or decrease in taxable value for commercial-industrial or seasonal residential recreational property reported to the commissioner under section 270C.85, subdivision 2, clause (4), for the same year.

The commissioner may, but need not, make adjustments if the total difference in the tax levied for the year would be less than \$100,000.

EFFECTIVE DATE. This section is effective for taxes payable in 2024 and thereafter.

Sec. 5. **[290.0124] MINNESOTA CHILD CREDIT.**

Subdivision 1. Definitions. For the purposes of this section, the following terms have the meanings given:

(1) "older child" means a qualifying child of the taxpayer who has attained the age of four, but has not attained the age of 18 as of the close of the calendar year in which the taxable year of the taxpayer begins;

(2) "qualifying child" has the meaning given in section 152(c) of the Internal Revenue Code; and

(3) "young child" means:

(i) a qualifying child of the taxpayer who has not attained the age of four as of the close of the calendar year in which the taxable year of the taxpayer begins; or

(ii) an unborn child with a gestational age of at least 28 weeks as of December 31 of the previous taxable year, but who otherwise meets the requirements to be considered a qualifying child.

Subd. 2. Credit allowed. (a) An individual income taxpayer is allowed a credit against the tax imposed under this chapter equal to the sum of:

(1) \$1,800 for each young child of the taxpayer; and

(2) \$1,200 for each older child of the taxpayer.

(b) The credit is reduced by ten percent of adjusted gross income in excess of:

(1) \$125,000 for a married taxpayer filing a joint return;

(2) \$100,000 for a head of household taxpayer; and

(3) \$62,500 for all other taxpayers.

7.1 Subd. 3. **Credit refundable.** (a) If the amount of credit which a claimant is eligible to
7.2 receive under this section exceeds the claimant's tax liability under this chapter, the
7.3 commissioner shall refund the excess to the claimant.

7.4 (b) An amount sufficient to pay the refunds required by this section is appropriated to
7.5 the commissioner from the general fund.

7.6 Subd. 4. **Advance payment of tax credits.** (a) By January 1, 2024, the commissioner
7.7 of revenue must allow taxpayers to elect to receive six periodic advance payments of the
7.8 credit under this section. The aggregate amount of advance payments made to a taxpayer
7.9 during a calendar year must equal the amount of the credit for which the taxpayer would
7.10 be eligible in the taxable year ending in the calendar year based on the age of the child,
7.11 disregarding any reduction in the credit based on the taxpayer's adjusted gross income. The
7.12 commissioner must not distribute advance payments to a taxpayer who does not elect to
7.13 receive advance payments. The process for applying for and distributing payments must
7.14 include:

7.15 (1) a process for a taxpayer to elect to receive and cease receiving advance payments;

7.16 (2) a process for distributing advance payments to taxpayers through direct deposit,
7.17 United States mail, or any other method deemed appropriate by the commissioner; and

7.18 (3) a process for informing taxpayers of the amount of advance payments received in
7.19 the calendar year.

7.20 (b) The amount of a taxpayer's credit under this section for a taxable year is reduced by
7.21 the amount of advance payments under this section for the calendar year in which the taxable
7.22 year began.

7.23 (c) If a taxpayer's advance payments for the calendar year in which the taxable year
7.24 began exceeded the credit the taxpayer was eligible to receive for the taxable year, the
7.25 taxpayer's liability for tax is increased by the difference between the amount of advance
7.26 payments received and the credit amount.

7.27 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
7.28 31, 2022.

7.29 Sec. 6. Minnesota Statutes 2022, section 290.0132, subdivision 26, is amended to read:

7.30 Subd. 26. **Social Security benefits.** (a) ~~A portion~~ The amount of taxable Social Security
7.31 benefits received by a taxpayer in the taxable year is allowed as a subtraction. ~~The subtraction~~

~~equals the lesser of taxable Social Security benefits or a maximum subtraction subject to the limits under paragraphs (b), (c), and (d).~~

~~(b) For married taxpayers filing a joint return and surviving spouses, the maximum subtraction equals \$5,150. The maximum subtraction is reduced by 20 percent of provisional income over \$78,180. In no case is the subtraction less than zero.~~

~~(c) For single or head-of-household taxpayers, the maximum subtraction equals \$4,020. The maximum subtraction is reduced by 20 percent of provisional income over \$61,080. In no case is the subtraction less than zero.~~

~~(d) For married taxpayers filing separate returns, the maximum subtraction equals one-half the maximum subtraction for joint returns under paragraph (b). The maximum subtraction is reduced by 20 percent of provisional income over one-half the threshold amount specified in paragraph (b). In no case is the subtraction less than zero.~~

~~(e) (b) For purposes of this subdivision, "provisional income" means modified adjusted gross income as defined in section 86(b)(2) of the Internal Revenue Code, plus one-half of the taxable Social Security benefits received during the taxable year, and "Social Security benefits" has the meaning given in section 86(d)(1) of the Internal Revenue Code.~~

~~(f) The commissioner shall adjust the maximum subtraction and threshold amounts in paragraphs (b) to (d) as provided in section 270C.22. The statutory year is taxable year 2019. The maximum subtraction and threshold amounts as adjusted must be rounded to the nearest \$10 amount. If the amount ends in \$5, the amount is rounded up to the nearest \$10 amount.~~

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2022.

Sec. 7. Minnesota Statutes 2022, section 290.06, subdivision 2c, as amended by Laws 2023, chapter 1, section 15, is amended to read:

Subd. 2c. **Schedules of rates for individuals, estates, and trusts.** (a) The income taxes imposed by this chapter upon married individuals filing joint returns and surviving spouses as defined in section 2(a) of the Internal Revenue Code must be computed by applying to their taxable net income the following schedule of rates:

(1) On the first ~~\$38,770~~ \$43,950, ~~5.35~~ 4.35 percent;

(2) On all over ~~\$38,770~~ \$43,950, but not over ~~\$154,020~~ \$174,610, ~~6.8~~ 5.8 percent;

(3) On all over ~~\$154,020~~ \$174,610, but not over ~~\$269,010~~ \$304,970, 7.85 percent;

9.1 (4) On all over ~~\$269,010~~ \$304,970, 9.85 percent.

9.2 Married individuals filing separate returns, estates, and trusts must compute their income
9.3 tax by applying the above rates to their taxable income, except that the income brackets
9.4 will be one-half of the above amounts after the adjustment required in subdivision 2d.

9.5 (b) The income taxes imposed by this chapter upon unmarried individuals must be
9.6 computed by applying to taxable net income the following schedule of rates:

9.7 (1) On the first ~~\$26,520~~ \$30,070, ~~5.35~~ 4.35 percent;

9.8 (2) On all over ~~\$26,520~~ \$30,070, but not over ~~\$87,110~~ \$98,760, ~~6.8~~ 5.8 percent;

9.9 (3) On all over ~~\$87,110~~ \$98,760, but not over ~~\$161,720~~ \$183,340, 7.85 percent;

9.10 (4) On all over ~~\$161,720~~ \$183,340, 9.85 percent.

9.11 (c) The income taxes imposed by this chapter upon unmarried individuals qualifying as
9.12 a head of household as defined in section 2(b) of the Internal Revenue Code must be
9.13 computed by applying to taxable net income the following schedule of rates:

9.14 (1) On the first ~~\$32,650~~ \$37,010, ~~5.35~~ 4.35 percent;

9.15 (2) On all over ~~\$32,650~~ \$37,010, but not over ~~\$131,190~~ \$148,730, ~~6.8~~ 5.8 percent;

9.16 (3) On all over ~~\$131,190~~ \$148,730, but not over ~~\$214,980~~ \$243,720, 7.85 percent;

9.17 (4) On all over ~~\$214,980~~ \$243,720, 9.85 percent.

9.18 (d) In lieu of a tax computed according to the rates set forth in this subdivision, the tax
9.19 of any individual taxpayer whose taxable net income for the taxable year is less than an
9.20 amount determined by the commissioner must be computed in accordance with tables
9.21 prepared and issued by the commissioner of revenue based on income brackets of not more
9.22 than \$100. The amount of tax for each bracket shall be computed at the rates set forth in
9.23 this subdivision, provided that the commissioner may disregard a fractional part of a dollar
9.24 unless it amounts to 50 cents or more, in which case it may be increased to \$1.

9.25 (e) An individual who is not a Minnesota resident for the entire year must compute the
9.26 individual's Minnesota income tax as provided in this subdivision. After the application of
9.27 the nonrefundable credits provided in this chapter, the tax liability must then be multiplied
9.28 by a fraction in which:

9.29 (1) the numerator is the individual's Minnesota source federal adjusted gross income as
9.30 defined in section 62 of the Internal Revenue Code and increased by:

10.1 (i) the additions required under sections 290.0131, subdivisions 2, 6, 8 to 10, 16, and
10.2 17, and 290.0137, paragraph (a); and reduced by

10.3 (ii) the Minnesota assignable portion of the subtraction for United States government
10.4 interest under section 290.0132, subdivision 2, the subtractions under sections 290.0132,
10.5 subdivisions 9, 10, 14, 15, 17, 18, 27, and 31, and 290.0137, paragraph (c), after applying
10.6 the allocation and assignability provisions of section 290.081, clause (a), or 290.17; and

10.7 (2) the denominator is the individual's federal adjusted gross income as defined in section
10.8 62 of the Internal Revenue Code, increased by:

10.9 (i) the additions required under sections 290.0131, subdivisions 2, 6, 8 to 10, 16, and
10.10 17, and 290.0137, paragraph (a); and reduced by

10.11 (ii) the subtractions under sections 290.0132, subdivisions 2, 9, 10, 14, 15, 17, 18, 27,
10.12 and 31, and 290.0137, paragraph (c).

10.13 (f) If an individual who is not a Minnesota resident for the entire year is a qualifying
10.14 owner of a qualifying entity that elects to pay tax as provided in section 289A.08, subdivision
10.15 7a, paragraph (b), the individual must compute the individual's Minnesota income tax as
10.16 provided in paragraph (e), and also must include, to the extent attributed to the electing
10.17 qualifying entity:

10.18 (1) in paragraph (e), clause (1), item (i), and paragraph (e), clause (2), item (i), the
10.19 addition under section 290.0131, subdivision 5; and

10.20 (2) in paragraph (e), clause (1), item (ii), and paragraph (e), clause (2), item (ii), the
10.21 subtraction under section 290.0132, subdivision 3.

10.22 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
10.23 31, 2022.

10.24 Sec. 8. Minnesota Statutes 2022, section 290.06, subdivision 2d, is amended to read:

10.25 Subd. 2d. **Inflation adjustment of brackets.** The commissioner shall annually adjust
10.26 the minimum and maximum dollar amounts for each rate bracket for which a tax is imposed
10.27 in subdivision 2c as provided in section 270C.22. The statutory year is taxable year ~~2019~~
10.28 2023. The rate applicable to any rate bracket must not be changed. The dollar amounts
10.29 setting forth the tax shall be adjusted to reflect the changes in the rate brackets. The rate
10.30 brackets as adjusted must be rounded to the nearest \$10 amount. If the rate bracket ends in
10.31 \$5, it must be rounded up to the nearest \$10 amount. The commissioner shall determine the

11.1 rate bracket for married filing separate returns after this adjustment is done. The rate bracket
11.2 for married filing separate must be one-half of the rate bracket for married filing joint.

11.3 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
11.4 31, 2022.

11.5 Sec. 9. **DIRECT PAYMENT; APPROPRIATION.**

11.6 (a) The following individuals are eligible for a direct payment:

11.7 (1) an individual who was a resident of Minnesota, as defined in Minnesota Statutes,
11.8 section 290.01, subdivision 7, for any part of 2021, and filed a 2021 Minnesota individual
11.9 income tax return by October 15, 2022; and

11.10 (2) an individual who was eligible for and who filed a claim for refund by December
11.11 31, 2022, under Minnesota Statutes, chapter 290A.04, subdivision 2, for property taxes
11.12 payable in 2022 or subdivision 3, for rent constituting property taxes paid in 2021.

11.13 (b) The direct payment is equal to:

11.14 (1) \$2,500 for a married couple who filed a joint return; and

11.15 (2) \$1,250 for all other filers.

11.16 (c) For an individual who was a resident of Minnesota for less than the entire year, the
11.17 direct payment equals the direct payment under paragraph (b) for the individual's filing
11.18 status multiplied by the percentage determined pursuant to Minnesota Statutes, section
11.19 290.06, subdivision 2c, paragraph (e), as calculated on the individual's original 2021
11.20 individual income tax return.

11.21 (d) A direct payment under this section shall be paid by the commissioner of revenue
11.22 based on information available in the commissioner's records. A person eligible for a direct
11.23 payment does not have to file a claim to receive the payment.

11.24 (e) The commissioner of revenue shall pay individuals who filed a joint income tax
11.25 return or joint property tax refund return for 2021 a joint direct payment.

11.26 (f) The direct payment is a "Minnesota tax law" for purpose of Minnesota Statutes,
11.27 section 270B.01, subdivision 8.

11.28 (g) The commissioner of revenue must not apply, and must not certify to another agency
11.29 to apply, a payment under this section to any unpaid tax or nontax debt owed by an individual
11.30 who is paid a direct payment.

12.1 (h) A payment under this section is not considered income of a recipient in determining
12.2 the recipient's Minnesota individual income tax, any Minnesota individual income tax
12.3 credits, the Minnesota property tax refund, or the Minnesota senior citizen property tax
12.4 deferral. A direct payment must not be counted as income or as an asset, personal property,
12.5 or resource when determining eligibility for any program administered by the Department
12.6 of Human Services. A direct payment is not assistance based on need for purposes of
12.7 Minnesota Statutes, section 550.37, subdivision 14.

12.8 (i) If an individual eligible to receive a direct payment dies prior to the issuance of the
12.9 direct payment the right to the payment lapses.

12.10 (j) If the commissioner of revenue cannot locate an individual entitled to a direct payment
12.11 within two years of the date that the original check or warrant was issued, or if an individual
12.12 to whom a direct payment was made has not cashed the check or warrant within two years
12.13 of the date that the original check or warrant was issued, the right to the payment lapses. If
12.14 an individual to whom a direct payment was made by debit card has not withdrawn from
12.15 the card the total amount of the direct payment within two years of the date of issuance of
12.16 the original debit card, the right to any remaining balance lapses to the state general fund.

12.17 (k) If a direct payment check or warrant is cashed by someone other than the payee or
12.18 payees of the check or warrant, and the commissioner of revenue determines that the check
12.19 has been forged or improperly endorsed, the commissioner may recover the amount of the
12.20 check or warrant from the endorsee or forger. The recovery may be made using the same
12.21 procedures used in assessing additional tax under Minnesota Statutes, section 270C.33. The
12.22 assessment must be made within two years after the check or warrant is cashed. If a direct
12.23 payment was made through a debit card and the commissioner determines that the card was
12.24 activated and accessed by an unauthorized person, the commissioner may recover from the
12.25 unauthorized person the amount of any unauthorized withdrawals. The recovery may be
12.26 made using the same procedures used in assessing additional tax under Minnesota Statutes,
12.27 section 270C.33. The assessment must be made within two years after the last unauthorized
12.28 withdrawal.

12.29 (l) Notwithstanding Minnesota Statutes, sections 9.031, 16B.49, chapter 16C, and any
12.30 other law to the contrary, the commissioner of revenue may take whatever actions the
12.31 commissioner deems necessary to pay the direct payment required by this section. The
12.32 commissioner may, in consultation with the commissioner of management and budget,
12.33 contract with a private vendor or vendors to process, print, mail, or deliver the checks,
12.34 warrants, or debit cards required under this section and receive and disburse state funds to
12.35 make the direct payments by check, warrant, electronic funds transfer, or debit card.

13.1 (m) The amount necessary to make the direct payments provided in this section is
13.2 appropriated from the general fund to the commissioner of revenue in fiscal year 2023 and
13.3 is available until June 30, 2024.

13.4 (n) \$7,752,000 in fiscal year 2023 and \$215,000 in fiscal year 2024 are appropriated
13.5 from the general fund to the commissioner of revenue to administer this section. Any
13.6 unencumbered balance remaining on June 30, 2023, does not cancel but is available for
13.7 expenditure by the commissioner of revenue until June 30, 2024. These are onetime
13.8 appropriations that are not added to the agency's budget base.

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