

2.1 of age. Instruction may be provided to people younger than five years and older than
2.2 18 years of age.

2.3 (g) A charter school may not charge tuition.

2.4 (h) A charter school is subject to and must comply with chapter 363A and section
2.5 121A.04.

2.6 (i) A charter school is subject to and must comply with the Pupil Fair Dismissal
2.7 Act, sections 121A.40 to 121A.56, and the Minnesota Public School Fee Law, sections
2.8 123B.34 to 123B.39.

2.9 (j) A charter school is subject to the same financial audits, audit procedures, and
2.10 audit requirements as a district. Audits must be conducted in compliance with generally
2.11 accepted governmental auditing standards, the federal Single Audit Act, if applicable,
2.12 and section 6.65. A charter school is subject to and must comply with sections 15.054;
2.13 118A.01; 118A.02; 118A.03; 118A.04; 118A.05; 118A.06; 471.38; 471.391; 471.392; and
2.14 471.425. The audit must comply with the requirements of sections 123B.75 to 123B.83,
2.15 except to the extent deviations are necessary because of the program at the school.
2.16 Deviations must be approved by the commissioner and authorizer. The Department of
2.17 Education, state auditor, legislative auditor, or authorizer may conduct financial, program,
2.18 or compliance audits. A charter school determined to be in statutory operating debt under
2.19 sections 123B.81 to 123B.83 must submit a plan under section 123B.81, subdivision 4.

2.20 (k) A charter school is a district for the purposes of tort liability under chapter 466.

2.21 (l) A charter school must comply with chapters 13 and 13D; and sections 120A.22,
2.22 subdivision 7; 121A.75; and 260B.171, subdivisions 3 and 5.

2.23 (m) A charter school is subject to the Pledge of Allegiance requirement under
2.24 section 121A.11, subdivision 3.

2.25 (n) A charter school offering online courses or programs must comply with section
2.26 124D.095.

2.27 (o) A charter school and charter school board of directors are subject to chapter 181.

2.28 (p) A charter school must comply with section 120A.22, subdivision 7, governing
2.29 the transfer of students' educational records and sections 138.163 and 138.17 governing
2.30 the management of local records.

2.31 (q) A charter school that provides early childhood health and developmental
2.32 screening must comply with sections 121A.16 to 121A.19.

2.33 (r) A charter school that provides school-sponsored youth athletic activities must
2.34 comply with section 121A.38.

2.35 Sec. 2. Minnesota Statutes 2010, section 126C.19, subdivision 2, is amended to read:

3.1 Subd. 2. **Exception.** Notwithstanding subdivision 1, the resident district of a shared
3.2 time pupil attending shared time classes in another district ~~may~~ or a charter school must
3.3 grant the district or charter school of attendance, upon its request, permission to claim
3.4 the pupil as a resident for state aid purposes. In this case, state aid must be paid to the
3.5 district or charter school of attendance ~~and, upon agreement~~. If the resident district agrees,
3.6 the district of attendance may bill the resident district for any unreimbursed education
3.7 costs, but not for unreimbursed transportation costs. The ~~agreement may, however,~~
3.8 ~~provide~~ resident district and the district or charter school of attendance may negotiate an
3.9 agreement for the resident district to pay the cost of any of the particular transportation
3.10 categories specified in section 123B.92, subdivision 1, and in this case, aid for those
3.11 categories must be paid to the district of residence rather than to the district of attendance.

3.12 **EFFECTIVE DATE.** This section is effective for revenue for fiscal year 2014
3.13 and later.