3920.1000 PENALTIES.

Subpart 1. **Department of Revenue notification.** If a reexamined jurisdiction is found not in compliance, the department must notify the Department of Revenue and the jurisdiction that the jurisdiction is subject to a financial penalty under Minnesota Statutes, section 471.9981, subdivision 6, paragraph (c).

Subp. 2. **Enforcement conditions.** The Department of Revenue must enforce the penalty beginning in calendar year 1992, except that the penalty may not be enforced until after the end of the first regular legislative session in which the jurisdiction was listed not in compliance. In addition, the penalty must be suspended under the circumstances in part 3920.1100, subpart 8, item A, and no penalty may be imposed under the circumstances in part 3920.1200, subpart 3.

Subp. 3. **Enforcement procedure.** The Department of Revenue must enforce the penalty by deducting aid or by fining the jurisdiction. For purposes of this part, "aid" means amounts otherwise payable under Minnesota Statutes, section 126C.13, 273.1398, or 477A.011 to 477A.014. The Department of Revenue must determine which of the amounts in items A and B is larger, and deduct the aid or assess the fine accordingly:

A. an amount equivalent to five percent of the aid otherwise payable for calendar year 1992, calculated from January 1, 1992, added to an amount equivalent to five percent of the aid otherwise payable for all additional years after 1992, in which the department certifies that the jurisdiction remains not in compliance; or

B. an amount equivalent to $100 a day, calculated from January 1, 1992, until the date the department certifies to the Department of Revenue that the jurisdiction has achieved compliance.

Statutory Authority: *MS s 43A.04*

History: *17 SR 712*

Published Electronically: *August 7, 2009*