

**84A.53 RECEIPTS NOT CREDITED TO CONSOLIDATED ACCOUNT.**

Subdivision 1. **Tax levies.** Money collected from tax levies made before April 19, 1949, under this chapter, must be deposited in the state treasury to the credit of the general fund. Upon completion of the payment provided for in section 84A.52, the commissioner of management and budget shall make the appropriate entries. Money referred to in this section must not be used for the payments under section 84A.52 until all other money in the consolidated account has been spent.

Subd. 2. **Land sales.** The portion of the money received from the sale of tax-forfeited lands that are held by the state under section 84A.07, 84A.26, or 84A.36, that would not be paid to the counties if all the sale proceeds were deposited in the consolidated account, must be deposited in the land acquisition account. The remaining amount must be paid to the counties under section 84A.51 as if all the sale proceeds were deposited in the consolidated account.

**History:** 1949 c 498 s 4; 1969 c 399 s 1; 1973 c 492 s 14; 1984 c 654 art 2 s 80; 1987 c 229 art 1 s 1; 1989 c 335 art 4 s 106; 2009 c 101 art 2 s 109