

**126C.10 GENERAL EDUCATION REVENUE.**

Subdivision 1. **General education revenue.** (a) For fiscal years 2013 and 2014, the general education revenue for each district equals the sum of the district's basic revenue, extended time revenue, gifted and talented revenue, small schools revenue, basic skills revenue, secondary sparsity revenue, elementary sparsity revenue, transportation sparsity revenue, total operating capital revenue, equity revenue, alternative teacher compensation revenue, and transition revenue.

(b) For fiscal year 2015 and later, the general education revenue for each district equals the sum of the district's basic revenue, extended time revenue, gifted and talented revenue, declining enrollment revenue, location equity revenue, small schools revenue, basic skills revenue, secondary sparsity revenue, elementary sparsity revenue, transportation sparsity revenue, total operating capital revenue, equity revenue, pension adjustment revenue, and transition revenue.

Subd. 2. **Basic revenue.** For fiscal year 2014, the basic revenue for each district equals the formula allowance times the adjusted marginal cost pupil units for the school year. For fiscal year 2015 and later, the basic revenue for each district equals the formula allowance times the adjusted pupil units for the school year. The formula allowance for fiscal year 2013 is \$5,224. The formula allowance for fiscal year 2014 is \$5,302. The formula allowance for fiscal year 2015 and later is \$5,806.

Subd. 2a. **Extended time revenue.** (a) A school district's extended time revenue is equal to the product of \$5,017 and the sum of the adjusted pupil units of the district for each pupil in average daily membership in excess of 1.0 and less than 1.2 according to section 126C.05, subdivision 8.

(b) A school district's extended time revenue may be used for extended day programs, extended week programs, summer school, and other programming authorized under the learning year program.

Subd. 2b. **Gifted and talented revenue.** Gifted and talented revenue for each district equals the district's adjusted pupil units for that school year times \$13. A school district must reserve gifted and talented revenue and, consistent with section 120B.15, must spend the revenue only to:

- (1) identify gifted and talented students;
- (2) provide education programs for gifted and talented students; or
- (3) provide staff development to prepare teachers to best meet the unique needs of gifted and talented students.

*[See Note.]*

Subd. 2c. **Small schools revenue.** (a) A school district, not including a charter school, is eligible for small schools revenue equal to the greater of the calculation under paragraph (b) or (d).

- (b) The product of:
- (1) \$544;
  - (2) the district's adjusted pupil units for that year; and
  - (3) the greater of zero or the ratio of (i) 960 less the district's adjusted pupil units for that year, to (ii) 960.

(c) For the purpose of revenue calculated under paragraph (d), "district" includes a qualifying high school under subdivision 6 that is located in a district with more than one qualifying high school under subdivision 6.

(d) The product of:

(1) \$544;

(2) the district's adjusted pupil units for that year; and

(3) the greater of zero or the ratio of (i) 960 less the district's adjusted pupil units for that year, to (ii) 960.

*[See Note.]*

Subd. 2d. **Declining enrollment revenue.** A school district's declining enrollment revenue equals the greater of zero or the product of: (1) 28 percent of the formula allowance for that year and (2) the difference between the adjusted pupil units for the preceding year and the adjusted pupil units for the current year.

Subd. 2e. **Location equity revenue.** (a) For a school district with any of its area located within the seven-county metropolitan area, location equity revenue equals \$424 times the adjusted pupil units of the district for that school year.

(b) For all other school districts with more than 2,000 pupils in adjusted average daily membership for the fiscal year ending in the year before the levy is certified, location equity revenue equals \$212 times the adjusted pupil units of the district for that year.

(c) A district's location equity levy equals its location equity revenue times the lesser of one or the ratio of its referendum market value per resident pupil unit to \$510,000. The location equity revenue levy must be spread on referendum market value.

(d) A district's location equity aid equals its location equity revenue less its location equity levy, times the ratio of the actual amount levied to the permitted levy.

(e) A school district may elect not to participate in the location equity revenue program by a board vote taken prior to September 1 of the fiscal year before the fiscal year for which the decision not to participate becomes effective. The board resolution must state which fiscal years the district will not participate. A copy of the board resolution to not participate must be submitted to the commissioner.

*[See Note.]*

Subd. 3. **Compensatory education revenue.** (a) For fiscal year 2014, the compensatory education revenue for each building in the district equals the formula allowance minus \$415 times the compensation revenue pupil units computed according to section 126C.05, subdivision 3. For fiscal year 2015 and later, the compensatory education revenue for each building in the district equals the formula allowance minus \$839 times the compensation revenue pupil units computed according to section 126C.05, subdivision 3. Revenue shall be paid to the district and must be allocated according to section 126C.15, subdivision 2.

(b) When the district contracting with an alternative program under section 124D.69 changes prior to the start of a school year, the compensatory revenue generated by pupils attending the program shall be paid to the district contracting with the alternative program for the current

school year, and shall not be paid to the district contracting with the alternative program for the prior school year.

(c) When the fiscal agent district for an area learning center changes prior to the start of a school year, the compensatory revenue shall be paid to the fiscal agent district for the current school year, and shall not be paid to the fiscal agent district for the prior school year.

Subd. 4. **Basic skills revenue.** A school district's basic skills revenue equals the sum of:

- (1) compensatory revenue under subdivision 3; plus
- (2) English learner revenue under section 124D.65, subdivision 5; plus
- (3) \$250 times the English learner pupil units under section 126C.05, subdivision 17.

Subd. 5. [Repealed, 1Sp2011 c 11 art 1 s 37]

Subd. 6. **Definitions.** The definitions in this subdivision apply only to subdivisions 7 and 8.

(a) "High school" means a public secondary school, except a charter school under section 124D.10, that has pupils enrolled in at least the 10th, 11th, and 12th grades. If there is no high school in the district and the school is at least 19 miles from the next nearest school, the commissioner must designate one school in the district as a high school for the purposes of this section.

(b) "Secondary average daily membership" means, for a district that has only one high school, the average daily membership of pupils served in grades 7 through 12. For a district that has more than one high school, "secondary average daily membership" for each high school means the product of the average daily membership of pupils served in grades 7 through 12 in the high school, times the ratio of six to the number of grades in the high school.

(c) "Attendance area" means the total surface area of the district, in square miles, divided by the number of high schools in the district. For a district that does not operate a high school and is less than 19 miles from the nearest operating high school, the attendance area equals zero.

(d) "Isolation index" for a high school means the square root of 55 percent of the attendance area plus the distance in miles, according to the usually traveled routes, between the high school and the nearest high school. For a district in which there is located land defined in section 84A.01, 84A.20, or 84A.31, the distance in miles is the sum of:

- (1) the square root of one-half of the attendance area; and
- (2) the distance from the border of the district to the nearest high school.

(e) "Qualifying high school" means a high school that has an isolation index greater than 23 and that has secondary average daily membership of less than 400.

(f) "Qualifying elementary school" means a public elementary school, except a charter school under section 124D.10, that is located 19 miles or more from the nearest elementary school or from the nearest elementary school within the district and, in either case, has an elementary average daily membership of an average of 20 or fewer per grade.

(g) "Elementary average daily membership" means, for a district that has only one elementary school, the average daily membership of pupils served in kindergarten through grade 6. For a district that has more than one elementary school, "average daily membership" for each school means the average daily membership of pupils served in kindergarten through grade 6 multiplied by the ratio of seven to the number of grades in the elementary school.

Subd. 7. **Secondary sparsity revenue.** (a) A district's secondary sparsity revenue for a school year equals the sum of the results of the following calculation for each qualifying high school in the district:

- (1) the formula allowance for the school year minus \$530, multiplied by
- (2) the secondary average daily membership of pupils served in the high school, multiplied by
- (3) the quotient obtained by dividing 400 minus the secondary average daily membership by 400 plus the secondary daily membership, multiplied by
- (4) the lesser of 1.5 or the quotient obtained by dividing the isolation index minus 23 by ten.

(b) A newly formed district that is the result of districts combining under the cooperation and combination program or consolidating under section 123A.48 must receive secondary sparsity revenue equal to the greater of: (1) the amount calculated under paragraph (a) for the combined district; or (2) the sum of the amounts of secondary sparsity revenue the former districts had in the year prior to consolidation, increased for any subsequent changes in the secondary sparsity formula.

*[See Note.]*

Subd. 8. **Elementary sparsity revenue.** A district's elementary sparsity revenue equals the sum of the following amounts for each qualifying elementary school in the district:

- (1) the formula allowance for the year minus \$530, multiplied by
- (2) the elementary average daily membership of pupils served in the school, multiplied by
- (3) the quotient obtained by dividing 140 minus the elementary average daily membership by 140 plus the average daily membership.

*[See Note.]*

Subd. 8a. **Sparsity revenue for school districts that close facilities.** A school district that closes a school facility or whose sparsity revenue is reduced by a school closure in another district is eligible for elementary and secondary sparsity revenue equal to the greater of the amounts calculated under subdivisions 6, 7, and 8 or the total amount of sparsity revenue for the previous fiscal year if the school board of the district has adopted a written resolution stating that the district intends to close the school facility, but cannot proceed with the closure without the adjustment to sparsity revenue authorized by this subdivision. The written resolution must be approved by the board and filed with the commissioner of education prior to the start of the fiscal year for which aid under this subdivision is first requested. A school district whose sparsity revenue is affected by a closure in another district is not required to adopt a written resolution under this section.

Subd. 9. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a)]

Subd. 10. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a)]

Subd. 11. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a)]

Subd. 12. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a); 1Sp2001 c 6 art 1 s 55 subd 1]

Subd. 13. **Total operating capital revenue.** (a) Total operating capital revenue for a district equals the amount determined under paragraph (b) or (c), plus \$79 times the adjusted pupil units for the school year. The revenue must be placed in a reserved account in the general fund and may only be used according to subdivision 14.

(b) Capital revenue for a district equals \$109 times the district's maintenance cost index times its adjusted pupil units for the school year.

(c) The revenue for a district that operates a program under section 124D.128, is increased by an amount equal to \$31 times the number of adjusted pupil units served at the site where the program is implemented.

*[See Note.]*

Subd. 13a. **Operating capital levy.** To obtain operating capital revenue for fiscal year 2015 and later, a district may levy an amount not more than the product of its operating capital revenue for the fiscal year times the lesser of one or the ratio of its adjusted net tax capacity per adjusted marginal cost pupil unit to the operating capital equalizing factor. The operating capital equalizing factor equals \$14,500.

*[See Note.]*

Subd. 13b. **Operating capital aid.** A district's operating capital aid equals its operating capital revenue minus its operating capital levy times the ratio of the actual amount levied to the permitted levy.

Subd. 14. **Uses of total operating capital revenue.** Total operating capital revenue may be used only for the following purposes:

- (1) to acquire land for school purposes;
- (2) to acquire or construct buildings for school purposes;
- (3) to rent or lease buildings, including the costs of building repair or improvement that are part of a lease agreement;
- (4) to improve and repair school sites and buildings, and equip or reequip school buildings with permanent attached fixtures, including library media centers;
- (5) for a surplus school building that is used substantially for a public nonschool purpose;
- (6) to eliminate barriers or increase access to school buildings by individuals with a disability;
- (7) to bring school buildings into compliance with the State Fire Code adopted according to chapter 299F;
- (8) to remove asbestos from school buildings, encapsulate asbestos, or make asbestos-related repairs;
- (9) to clean up and dispose of polychlorinated biphenyls found in school buildings;
- (10) to clean up, remove, dispose of, and make repairs related to storing heating fuel or transportation fuels such as alcohol, gasoline, fuel oil, and special fuel, as defined in section 296A.01;
- (11) for energy audits for school buildings and to modify buildings if the audit indicates the cost of the modification can be recovered within ten years;
- (12) to improve buildings that are leased according to section 123B.51, subdivision 4;
- (13) to pay special assessments levied against school property but not to pay assessments for service charges;

(14) to pay principal and interest on state loans for energy conservation according to section 216C.37 or loans made under the Douglas J. Johnson Economic Protection Trust Fund Act according to sections 298.292 to 298.298;

(15) to purchase or lease interactive telecommunications equipment;

(16) by board resolution, to transfer money into the debt redemption fund to: (i) pay the amounts needed to meet, when due, principal and interest payments on certain obligations issued according to chapter 475; or (ii) pay principal and interest on debt service loans or capital loans according to section 126C.70;

(17) to pay operating capital-related assessments of any entity formed under a cooperative agreement between two or more districts;

(18) to purchase or lease computers and related hardware, software, and annual licensing fees, copying machines, telecommunications equipment, and other noninstructional equipment;

(19) to purchase or lease assistive technology or equipment for instructional programs;

(20) to purchase textbooks as defined in section 123B.41, subdivision 2;

(21) to purchase new and replacement library media resources or technology;

(22) to lease or purchase vehicles;

(23) to purchase or lease telecommunications equipment, computers, and related equipment for integrated information management systems for:

(i) managing and reporting learner outcome information for all students under a results-oriented graduation rule;

(ii) managing student assessment, services, and achievement information required for students with individualized education programs; and

(iii) other classroom information management needs;

(24) to pay personnel costs directly related to the acquisition, operation, and maintenance of telecommunications systems, computers, related equipment, and network and applications software; and

(25) to pay the costs directly associated with closing a school facility, including moving and storage costs.

Subd. 15. **Uses of revenue.** Except as otherwise prohibited by law, a district may spend general fund money for capital purposes.

Subd. 16. **Maintenance cost index.** (a) A district's maintenance cost index is equal to the ratio of:

(1) the total weighted square footage for all eligible district-owned facilities; and

(2) the total unweighted square footage of these facilities.

(b) The department shall determine a district's maintenance cost index annually. Eligible district-owned facilities must include only instructional or administrative square footage owned by the district. The commissioner may adjust the age of a building or addition for major renovation projects.

(c) The square footage weighting factor for each original building or addition equals the lesser of:

- (1) one plus the ratio of the age in years to 100; or
- (2) 1.5.

(d) The weighted square footage for each original building or addition equals the product of the unweighted square footage times the square footage weighting factor.

Subd. 17. **Transportation sparsity definitions.** The definitions in this subdivision apply to subdivisions 18 and 19.

(a) "Sparsity index" for a district means the greater of .2 or the ratio of the square mile area of the district to the resident pupil units of the district.

(b) "Density index" for a district means the ratio of the square mile area of the district to the resident pupil units of the district. However, the density index for a district cannot be greater than .2 or less than .005.

Subd. 18. **Transportation sparsity revenue allowance.** (a) A district's transportation sparsity allowance equals the greater of zero or the result of the following computation:

- (i) Multiply the formula allowance according to subdivision 2, by .141.
- (ii) Multiply the result in clause (i) by the district's sparsity index raised to the 26/100 power.
- (iii) Multiply the result in clause (ii) by the district's density index raised to the 13/100 power.
- (iv) Multiply the formula allowance according to subdivision 2, by .0466.
- (v) Subtract the result in clause (iv) from the result in clause (iii).

(b) Transportation sparsity revenue is equal to the transportation sparsity allowance times the adjusted pupil units.

*[See Note.]*

Subd. 19. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a)]

Subd. 20. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a)]

Subd. 21. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a)]

Subd. 22. [Repealed, 1Sp2001 c 5 art 2 s 30 para (a)]

Subd. 23. [Repealed, 1Sp2001 c 6 art 1 s 55 subd 1]

Subd. 24. **Equity revenue.** (a) A school district qualifies for equity revenue if:

(1) the school district's adjusted pupil unit amount of basic revenue, transition revenue, and referendum revenue is less than the value of the school district at or immediately above the 95th percentile of school districts in its equity region for those revenue categories; and

(2) the school district's administrative offices are not located in a city of the first class on July 1, 1999.

(b) Equity revenue for a qualifying district that receives referendum revenue under section 126C.17, subdivision 4, equals the product of (1) the district's adjusted pupil units for that year;

times (2) the sum of (i) \$14, plus (ii) \$80, times the school district's equity index computed under subdivision 27.

(c) Equity revenue for a qualifying district that does not receive referendum revenue under section 126C.17, subdivision 4, equals the product of the district's adjusted pupil units for that year times \$14.

(d) A school district's equity revenue is increased by the greater of zero or an amount equal to the district's resident pupil units times the difference between ten percent of the statewide average amount of referendum revenue per resident pupil unit for that year and the district's referendum revenue per resident pupil unit. A school district's revenue under this paragraph must not exceed \$100,000 for that year.

(e) A school district's equity revenue for a school district located in the metro equity region equals the amount computed in paragraphs (b), (c), and (d) multiplied by 1.25.

(f) A school district's additional equity revenue equals \$50 times its adjusted pupil units.

*[See Note.]*

Subd. 25. **Regional equity gap.** The regional equity gap equals the difference between the value of the school district at or immediately above the fifth percentile of adjusted general revenue per adjusted marginal cost pupil unit and the value of the school district at or immediately above the 95th percentile of adjusted general revenue per adjusted marginal cost pupil unit.

Subd. 26. **District equity gap.** A district's equity gap equals the greater of zero or the difference between the district's adjusted general revenue and the value of the school district at or immediately above the regional 95th percentile of adjusted general revenue per adjusted marginal cost pupil unit.

Subd. 27. **District equity index.** A district's equity index equals the ratio of the sum of the district equity gap amount to the regional equity gap amount.

Subd. 28. **Equity region.** For the purposes of computing equity revenue under subdivision 24, a district with its administrative office located in Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, or Washington County on January 1, 2012, is part of the metro equity region. All other districts are part of the rural equity region.

Subd. 29. **Equity levy.** To obtain equity revenue for fiscal year 2015 and later, a district may levy an amount not more than the product of its equity revenue for the fiscal year times the lesser of one or the ratio of its referendum market value per resident pupil unit to \$510,000.

*[See Note.]*

Subd. 30. **Equity aid.** A district's equity aid equals its equity revenue minus its equity levy times the ratio of the actual amount levied to the permitted levy.

Subd. 31. **Transition revenue.** (a) A district's transition allowance equals the sum of the transition revenue the district would have received for fiscal year 2015 under Minnesota Statutes 2012, section 126C.10, subdivisions 31, 31a, and 31c, and the greater of zero or the difference between:

(1) the sum of:



- (i) the general education revenue the district would have received for fiscal year 2015 according to Minnesota Statutes 2012, section 126C.10;
  - (ii) the integration revenue the district received for fiscal year 2013 under Minnesota Statutes 2012, section 124D.86;
  - (iii) the pension adjustment the district would have received for fiscal year 2015 under Minnesota Statutes 2012, section 127A.50;
  - (iv) the special education aid the district would have received for fiscal year 2015 under Minnesota Statutes 2012, section 125A.76; and
  - (v) the special education excess cost aid the district would have received for fiscal year 2015 under Minnesota Statutes 2012, section 125A.79; and
- (2) the sum of the district's:
- (i) general education revenue for fiscal year 2015 excluding transition revenue under this section;
  - (ii) achievement and integration revenue for fiscal year 2015 under section 124D.862; and
  - (iii) special education aid for fiscal year 2015 under section 125A.76; and
- divided by the number of adjusted pupil units for fiscal year 2015.
- (b) A district's transition revenue for fiscal year 2015 and later equals the product of the district's transition allowance times the district's adjusted pupil units.

*[See Note.]*

**Subd. 31a. Transition for prekindergarten revenue.** For fiscal year 2007 and later, a school district's transition for prekindergarten revenue equals the sum of (1) the amount of referendum revenue under section 126C.17 and general education revenue, excluding transition revenue, for fiscal year 2004 attributable to pupils four or five years of age on September 1, 2003, enrolled in a prekindergarten program implemented by the district before July 1, 2003, and reported as kindergarten pupils under section 126C.05, subdivision 1, for fiscal year 2004, plus (2) the amount of compensatory education revenue under subdivision 3 for fiscal year 2005 attributable to pupils four years of age on September 1, 2003, enrolled in a prekindergarten program implemented by the district before July 1, 2003, and reported as kindergarten pupils under section 126C.05, subdivision 1, for fiscal year 2004 multiplied by .04.

**Subd. 31b. Uses of transition for prekindergarten revenue.** A school district that receives revenue under subdivision 31a must reserve that revenue for prekindergarten programs serving students who turn age four by September 1 and who will enter kindergarten the following year.

**Subd. 31c. Transition for tuition reciprocity revenue.** For the first year that a tuition reciprocity agreement with an adjoining state is in effect under section 124D.041 and later, a school district's transition for tuition reciprocity revenue equals the greater of zero or the difference between the sum of the general education revenue and net tuition revenue the district would have received for pupils enrolled under section 124D.041 for the first year the agreement is in effect if the agreement had not been in effect, and the sum of the district's general education revenue and net tuition revenue for the first year the agreement is in effect.

Subd. 32. **Transition levy.** To obtain transition revenue for fiscal year 2015 and later, a district may levy an amount not more than the product of its transition revenue for the fiscal year times the lesser of one or the ratio of its referendum market value per resident pupil unit to \$510,000.

*[See Note.]*

Subd. 33. **Transition aid.** (a) For fiscal year 2004, a district's transition aid equals its transition revenue.

(b) For fiscal year 2005 and later, a district's transition aid equals its transition revenue minus its transition levy times the ratio of the actual amount levied to the permitted levy.

Subd. 34. **Basic alternative teacher compensation aid.** (a) For fiscal years 2013 and 2014 only, the basic alternative teacher compensation aid for a school with a plan approved under section 122A.414, subdivision 2b, equals 65 percent of the alternative teacher compensation revenue under section 122A.415, subdivision 1. The basic alternative teacher compensation aid for an intermediate school district or charter school with a plan approved under section 122A.414, subdivisions 2a and 2b, if the recipient is a charter school, equals \$260 times the number of pupils enrolled in the school on October 1 of the previous year, or on October 1 of the current year for a charter school in the first year of operation, times the ratio of the sum of the alternative teacher compensation aid and alternative teacher compensation levy for all participating school districts to the maximum alternative teacher compensation revenue for those districts under section 122A.415, subdivision 1.

(b) Notwithstanding paragraph (a) and section 122A.415, subdivision 1, the state total basic alternative teacher compensation aid entitlement must not exceed \$75,636,000 for fiscal year 2007 and later. The commissioner must limit the amount of alternative teacher compensation aid approved under section 122A.415 so as not to exceed these limits.

*[See Note.]*

Subd. 35. **Alternative teacher compensation levy.** For fiscal years 2013 and 2014 only, the alternative teacher compensation levy for a district receiving basic alternative teacher compensation aid equals the product of (1) the difference between the district's alternative teacher compensation revenue and the district's basic alternative teacher compensation aid times (2) the lesser of one or the ratio of the district's adjusted net tax capacity per adjusted pupil unit to \$5,634.

*[See Note.]*

Subd. 36. **Alternative teacher compensation aid.** (a) For fiscal years 2013 and 2014 only, a district's alternative teacher compensation equalization aid equals the district's alternative teacher compensation revenue minus the district's basic alternative teacher compensation aid minus the district's alternative teacher compensation levy. If a district does not levy the entire amount permitted, the alternative teacher compensation equalization aid must be reduced in proportion to the actual amount levied.

(b) A district's alternative teacher compensation aid equals the sum of the district's basic alternative teacher compensation aid and the district's alternative teacher compensation equalization aid.

*[See Note.]*

Subd. 37. **Pension adjustment revenue.** A school district's pension adjustment revenue equals the greater of zero or the product of:

(1) the difference between the district's adjustment under Minnesota Statutes 2012, section 127A.50, subdivision 1, for fiscal year 2014 per adjusted pupil unit and the state average adjustment under Minnesota Statutes 2012, section 127A.50, subdivision 1, for fiscal year 2014 per adjusted pupil unit; and

(2) the district's adjusted pupil units for the fiscal year.

*[See Note.]*

**History:** 1987 c 398 art 1 s 11; 1988 c 486 s 58-60; 1988 c 718 art 1 s 1-3; 1989 c 329 art 1 s 5-12; 1990 c 375 s 3; 1990 c 562 art 8 s 28; 1991 c 130 s 37; 1991 c 265 art 1 s 12-19; 1992 c 499 art 6 s 20; art 7 s 31; art 12 s 13,14,29; 1993 c 224 art 1 s 12-17; 1993 c 374 s 2; 1994 c 647 art 1 s 21-24; 1995 c 212 art 4 s 64; 1Sp1995 c 3 art 1 s 25-44; art 13 s 7; art 16 s 13; 1996 c 412 art 1 s 23-25; art 9 s 6; 1997 c 1 s 4; 1997 c 2 s 6; 1Sp1997 c 4 art 1 s 36-45; art 4 s 22,23; 1998 c 299 s 30; 1998 c 397 art 7 s 145-151,164; art 11 s 3; art 12 s 3-5; 1998 c 398 art 1 s 28-31,39; art 4 s 8; 1Sp1998 c 3 s 17; 1999 c 241 art 1 s 13-34,54; 2000 c 254 s 37; 2000 c 464 art 3 s 3,4; 2000 c 489 art 2 s 15-20,28; art 5 s 9; 1Sp2001 c 5 art 2 s 9,10; art 3 s 82; 1Sp2001 c 6 art 1 s 15-21,42,55 subd 2; 2002 c 374 art 4 s 6; 2002 c 377 art 8 s 18; 2002 c 379 art 1 s 46,47; 1Sp2003 c 9 art 1 s 20-32; art 12 s 14; 1Sp2003 c 23 s 12,21; 2004 c 294 art 1 s 7; 2005 c 136 art 9 s 14; 1Sp2005 c 5 art 1 s 16-25; 2006 c 263 art 1 s 9-12; art 7 s 5; 2007 c 146 art 1 s 6-9; 2008 c 363 art 2 s 20,21; 2009 c 96 art 1 s 10,11; art 10 s 2; 1Sp2011 c 11 art 1 s 15-19; art 3 s 12; 2012 c 239 art 1 s 24, 33; 2012 c 292 art 1 s 8,9; 2013 c 116 art 1 s 19-39; 2013 c 143 art 3 s 2,3

**NOTE:** The amendments to subdivisions 2b, 2c, 7, 8, 13, 18, 24, 29, 31, and 32 by Laws 2013, chapter 116, article 1, sections 22, 23, 26 to 28, and 31 to 35, are effective for revenue for fiscal year 2015 and later. Laws 2013, chapter 116, article 1, sections 22, 23, 26 to 28, and 31 to 35, the effective dates.

**NOTE:** Subdivisions 2d, 2e, and 37, as added by Laws 2013, chapter 116, article 1, sections 24 and 39, and Laws 2013, chapter 143, article 3, section 3, are effective for revenue for fiscal year 2015 and later. Laws 2013, chapter 116, article 1, sections 24 and 39, and Laws 2013, chapter 143, article 3, section 3, the effective dates.

**NOTE:** The amendment to subdivision 13a by Laws 2013, chapter 116, article 1, section 29, is effective for fiscal year 2015 and later. Laws 2013, chapter 116, article 1, section 29, the effective date.

**NOTE:** Subdivisions 31a, 31b, 31c, and 34 to 36, are repealed for fiscal year 2015 and later. Laws 2013, chapter 116, article 1, section 59.