

477A.015 PAYMENT DATES.

The commissioner of revenue shall make the payments of local government aid to affected taxing authorities in two installments on July 20 and December 26 annually.

When the commissioner of public safety determines that a local government has suffered financial hardship due to a natural disaster, the commissioner of public safety shall notify the commissioner of revenue, who shall make payments of aids under sections 477A.011 to 477A.014, which are otherwise due on December 26, as soon as is practical after the determination is made but not before July 20.

The commissioner may pay all or part of the payments of aids under sections 477A.011 to 477A.014, which are due on December 26 at any time after August 15 if a local government requests such payment as being necessary for meeting its cash flow needs.

History: *1Sp1981 c 3 s 11; 1Sp1986 c 1 art 6 s 5; 1988 c 719 art 6 s 18; 1992 c 603 s 15; 1Sp2002 c 1 s 17; 2004 c 228 art 3 s 17; 2013 c 143 art 2 s 17; 2015 c 21 art 1 s 84*