297I.10 SURCHARGE ON PREMIUMS TO RESTORE DEFICIENCY IN SPECIAL FUND.

Subdivision 1. **Cities of the first class.** (a) The commissioner shall order and direct a surcharge to be collected of two percent of the fire, lightning, and sprinkler leakage gross premiums, less return premiums, on all direct business received by any licensed foreign or domestic fire insurance company on property in a city of the first class, or by its agents for it, in cash or otherwise.

(b) By July 31 and December 31 of each year, the commissioner shall pay to each city of the first class a payment for an amount equal to the total amount of the surcharge on the premiums collected within that city since the previous payment.

(c) The treasurer of the city shall place the money received under this subdivision in a special account or fund to defray all or a portion of the employer contribution requirement of public employees police and fire plan coverage for city firefighters.

Subd. 2. MS 2000 [Repealed, 2002 c 392 art 1 s 9]

Subd. 3. **Appropriation.** The amount necessary to make the payments required under this section is appropriated to the commissioner from the general fund.

Subd. 4. **Collection and administration.** The commissioner shall administer the surcharge imposed by this section in the same manner as the taxes imposed by this chapter.

History: *2000 c 394 art 1 s 3; 2005 c 151 art 2 s 16; 2009 c 101 art 2 s 109; 2013 c 111 art 5 s 46; 1Sp2017 c 1 art 14 s 14,15; 1Sp2019 c 10 art 3 s 40*