CHAPTER 355

PUBLIC EMPLOYEE SOCIAL SECURITY COVERAGE

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355.01 MS 1957 [Renumbered 3.29, subdivision 1]

355.01 DEFINITIONS.

Subdivision 1. **In general.** For the purposes of this chapter, each of the terms defined in this section has the meaning ascribed to it herein.

Subd. 2. [Repealed, 2002 c 392 art 8 s 36]

Subd. 2a. **Constitutional officer.** "Constitutional officer" means a person who serves as the governor, lieutenant governor, attorney general, secretary of state, or state auditor, who is duly elected and who was sworn into office.

Subd. 2b. **Director.** "Director" means the executive director of the Public Employees Retirement Association.

Subd. 2c. **Duluth teacher.** "Duluth teacher" means a person employed by Independent School District No. 709, Duluth, who holds a position covered by the Teachers Retirement Association under section 354.73 and Laws 2014, chapter 296, article 6, section 46.

Subd. 2d. **Educational employee.** "Educational employee" means an employee of the state of Minnesota or of a public subdivision of the state who performs services in a position covered by the Teachers Retirement Association under chapter 354.

Subd. 2e. **Employee.** "Employee" means a person employed by the state of Minnesota or by a political subdivision of the state and includes an officer of the state of Minnesota or of a political subdivision of the state.

Subd. 2f. **Employee tax.** "Employee tax" means the tax imposed by section 3101 of the Internal Revenue Code of 1986.

Subd. 3. **Employment.** (a) "Employment" means any service performed by an employee in the employ of the state, or any political subdivision thereof, for that employer, except:

(1) service which in the absence of an agreement entered into under this chapter, as amended, would constitute "employment" as defined in the Social Security Act; or

(2) service which under the Social Security Act is not permitted to be included in an agreement between the state and the federal Secretary of Health and Human Services entered into under this chapter.

(b) Service which under the Social Security Act is permitted to be included in an agreement only upon certification by the governor in accordance with section 218(d) (3) of that act must be included in the term

"employment" if and when the governor issues, with respect to that service, the appropriate federal certificate to the federal Secretary of Health and Human Services.

Subd. 3a. **Federal Insurance Contributions Act.** "Federal Insurance Contributions Act" means subchapters A and B of chapter 21 of the Internal Revenue Code of 1986, as amended through December 31, 2000.

Subd. 3b. **Governmental employer.** "Governmental employer" means any political subdivision as defined in section 218 of the Social Security Act. The term includes a city, county, town, hospital district, or other body, politic and corporate, located in Minnesota.

Subd. 3c. **Higher education employee.** "Higher education employee" means an employee of the state of Minnesota who performs services in a Minnesota State Colleges and Universities system in a position covered by the individual retirement account plan under section 354B.211 and who remains a member of the Teachers Retirement Association for purposes of Social Security coverage only.

Subd. 3d. **Hospital employee.** "Hospital employee" means an officer or employee of a public hospital who performs services in a position covered by the Public Employees Retirement Association under chapter 353.

Subd. 3e. **Judge.** "Judge" means a judge as defined in section 490.121, subdivision 21b.

Subd. 3f. **Legislator.** "Legislator" means a member of the legislature who is duly elected and who was sworn into office.

Subd. 3g. **Local governmental subdivision.** "Local governmental subdivision" means:

(1) a political subdivision as defined in section 218(b) of the Social Security Act;

(2) an instrumentality of the state;

(3) an instrumentality of one or more of the political subdivisions of the state;

(4) an instrumentality of the state and one or more of its political subdivisions;

(5) a governmental subdivision as defined in section 353.01, subdivision 6; and

(6) any instrumentality established under a joint powers agreement under section 471.59 wherein the instrumentality is responsible for the employment and the payment of the salaries of the employees of the instrumentality.

Subd. 3h. **Minneapolis teacher.** "Minneapolis teacher" means a person employed by Special School District No. 1, Minneapolis, who holds a position covered by the Teachers Retirement Association under section 354.70.

Subd. 3i. **Political subdivision.** "Political subdivision" means any political subdivision as defined in section 218(b) of the Social Security Act, and includes any instrumentality of the state, any instrumentality of one or more of its political subdivisions, including the League of Minnesota Municipalities, any instrumentality of the state and one or more of its political subdivisions, and an instrumentality established under a joint powers agreement under section 471.59, wherein the instrumentality is responsible for the employment and payment of the salaries of employees of the instrumentality.

Subd. 3j. **Public employee.** "Public employee" means an officer or an employee of a local governmental subdivision of the state who performs services in a position covered by the Public Employees Retirement

Association established under chapter 353. The term does not include any person who was a member of the former Minneapolis Employees Retirement Fund on June 29, 2010, while the person is employed in a position that was transferred to the Public Employees Retirement Association.

Subd. 3k. **Public hospital.** "Public hospital" means a hospital that is owned or operated by a governmental employer or a combination of governmental employers, or a hospital that is an integral part of a governmental employer or of a combination of governmental employers.

Subd. 3l. **St. Paul teacher.** "St. Paul teacher" means a person employed by Independent School District No. 625, St. Paul, who holds a position covered by the St. Paul Teachers Retirement Fund Association established under chapter 354A.

Subd. 4. [Repealed, 2002 c 392 art 8 s 36]

Subd. 5. [Repealed, 2002 c 392 art 8 s 36]

Subd. 6. **Secretary of Health and Human Services.** "Secretary of Health and Human Services" means the secretary of the federal Department of Health and Human Services and includes any individual to whom the Secretary of Health and Human Services has delegated functions under the Social Security Act with respect to coverage of employees of states and their political subdivisions.

Subd. 7. [Repealed, 1967 c 687 s 24]

Subd. 8. **Social Security Act.** "Social Security Act" means the Act of Congress approved August 14, 1935, chapter 531, Statutes at Large, volume 49, page 620, officially cited as the "Social Security Act," as amended (including the relevant regulations and requirements).

Subd. 9. [Repealed, 2002 c 392 art 8 s 36]

Subd. 10. [Repealed, 2002 c 392 art 8 s 36]

Subd. 11. **Special authority or district.** "Special authority or district" means a municipal housing and redevelopment authority organized under sections 469.001 to 469.047, a soil and water conservation district organized under chapter 103C, a port authority organized under sections 469.048 to 469.068, an economic development authority organized under sections 469.090 to 469.108, or a hospital district organized or reorganized under sections 447.31 to 447.37.

Subd. 12. **Special authority or district employee.** "Special authority or district employee" means an employee, other than an elected official, of a municipal housing and redevelopment authority organized under sections 469.001 to 469.047, of a soil and water conservation district organized under chapter 103C, of a port authority organized under sections 469.048 to 469.068, of an economic development authority organized under sections 469.090 to 469.108, or of a hospital district organized or reorganized under sections 447.31 to 447.37.

Subd. 13. **State employee.** "State employee" means an employee of the state of Minnesota or of a political subdivision who performs services in a position covered by the general state employees retirement plan of the Minnesota State Retirement System governed by chapter 352, except any position for which the compensation is on a fee basis.

Subd. 14. **Wages.** "Wages" means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash. The term does not include that part of the remuneration

which, even if it were for employment within the meaning of the Federal Insurance Contributions Act, would not constitute wages within the meaning of that act.

History: *1955 c 665 s 2; 1959 c 558 s 1,2; 1967 c 687 s 8; 1973 c 507 s 41,45; 1980 c 617 s 47; 1993 c 375 art 8 s 14; 2002 c 243 s 2; 2002 c 392 art 8 s 1-26; 2003 c 2 art 1 s 45 subd 8; 2003 c 112 art 2 s 50; 2006 c 271 art 6 s 1; 2007 c 134 art 1 s 10; 2014 c 296 art 6 s 31,49; 2015 c 68 art 14 s 16; 2016 c 158 art 1 s 178; 1Sp2019 c 8 art 5 s 13*

355.02 MS 1957 [Renumbered 3.29, subd 2]

355.02 AGREEMENTS.

Subdivision 1. **General authority.** (a) The director, with the approval of the governor, is hereby authorized to enter into an agreement on behalf of the state, its political subdivisions, and its other governmental employers, with the federal Secretary of Health and Human Services, consistent with the terms and provisions of this chapter, for the purpose of extending the benefits of the federal old age, survivors, and disability insurance system to employees of the state or any political subdivision thereof who hold positions covered by a retirement system with respect to services specified in the agreement which constitute "employment."

(b) The agreement may contain those provisions relating to coverage, benefits, contributions, effective date, modification and termination of the agreement, administration, and other appropriate provisions as the director and the federal Secretary of Health and Human Services shall agree upon, but, except as may be otherwise required by or under the Social Security Act as to the services to be covered, such agreement must provide in effect that:

(1) benefits will be provided for employees whose services are covered by the agreement (and their dependents and survivors) on the same basis as though those services constituted employment within the meaning of title II of the Social Security Act;

(2) the state or other employer will pay to the federal Secretary of the Treasury, at such time or times as may be prescribed under the Social Security Act, contributions with respect to wages, equal to the sum of the taxes which would be imposed by the Federal Insurance Contributions Act if the services covered by the agreement constituted employment within the meaning of that act;

(3) the agreement is effective with respect to services in employment covered by the agreement performed after a date specified therein; and

(4) all services which constitute employment and are performed in the employ of the state or any of its political subdivisions by employees thereof, may be covered by the agreement.

Subd. 2. **Interstate instrumentality.** (a) Any instrumentality jointly created by this state and any other state or states is authorized, upon the granting of like authority by the other state or states, to:

(1) enter into an agreement with the federal Secretary of Health and Human Services whereby the benefits of the federal old age, survivors, and disability insurance system are extended to employees of the instrumentality;

(2) require its employees to pay (and for that purpose to deduct from their wages) contributions equal to the amounts which they would be required to pay under section 355.03, subdivision 1, if they were covered by an agreement made under subdivision 1; and

(3) make payments to the federal secretary of the treasury in accordance with that agreement, including payments from its own funds, and otherwise to comply with those agreements.

(b) The agreements must, to the extent practicable, be consistent with the terms and provisions of subdivision 1 and other provisions of this chapter.

Subd. 3. **Groups covered by Social Security.** (a) The following groups having coverage under a retirement plan in section 356.30, subdivision 3, except clauses (4) and (7) must be covered by an agreement or a modification to an agreement between the director and the federal Secretary of Health and Human Services:

(1) constitutional officers;

(2) Duluth teachers;

(3) educational employees;

(4) higher education employees;

(5) hospital employees;

(6) judges;

(7) legislators;

(8) Minneapolis teachers;

(9) public employees;

(10) St. Paul teachers; and

(11) state employees.

(b) The following groups must be covered prospectively following the referendum in subdivision 4 and the modification to the state Social Security agreement under subdivision 1:

(1) special authority or district employees in positions covered by a retirement plan provided by the employer; and

(2) local elected officials of a local governmental subdivision or of a special authority or district holding positions covered by the defined contribution plan under chapter 353D.

(c) Each local governmental subdivision or special authority or district desiring inclusion in the state Social Security agreement for groups covered by paragraph (b) must request such coverage by submitting a formal resolution to the director, including therein the desired starting date for Social Security coverage.

(d) For purposes of paragraph (b), clause (2), the defined contribution plan of the Public Employees Retirement Association is considered a separate retirement system with respect to each local governmental subdivision or special authority or district, and the elected officials in a local governmental subdivision or in a special authority or district must be treated separately and independently from the other governmental subdivisions.

Subd. 4. **Referendum.** The director shall authorize and supervise a referendum under section 218(d)(6)(C) of the Social Security Act to be held on the date or dates set by the local governmental subdivision or by the special authority or district desiring inclusion under subdivision 3, paragraph (b). The referendum must

permit each eligible employee the opportunity to elect Social Security coverage. The notice of referendum required by section 218(d) of the Social Security Act must contain a statement sufficient to inform the person of the rights which accrue under the Social Security Act and the employee contribution rates applicable to the program. The cost of the referendum must be borne by the governmental subdivision. The director, on receiving satisfactory evidence that the conditions required by section 218 of the Social Security Act have been met, must so certify to the Secretary of Health and Human Services.

Subd. 5. **Retroactive Social Security coverage.** An employee or elected official who elects Social Security coverage under subdivision 4 may obtain retroactive coverage for the period specified in the modification of the agreement if the individual is employed by the local governmental subdivision or by the special authority or district on the date of the modification of the agreement. The employee or elected official must pay an amount equal to the taxes which would have been imposed on the person by the Federal Insurance Contributions Act had the service been covered at the time performed. The employing local governmental subdivision or special authority or district must pay the necessary employer contributions for the retroactive period. Nothing in this section requires an employee or elected official to elect retroactive Social Security coverage.

History: *1955 c 665 s 3; 1959 c 558 s 3,4; 2002 c 243 s 3; 2002 c 392 art 8 s 27; 2006 c 271 art 6 s 2-5; 2014 c 275 art 2 s 25*

355.03 MS 1957 [Renumbered 3.29, subd 3]

355.03 EMPLOYEES AND EMPLOYERS, CONTRIBUTIONS.

Subdivision 1. **Employee contribution amount.** Every employee of the state, or of any of its political subdivisions, whose services are covered by the agreement entered into under section 355.02 must pay for the period of the coverage, contributions with respect to wages, equal to the amount of the employee's tax which would be imposed by the Federal Insurance Contributions Act if those services constituted employment within the meaning of that act. This liability arises in consideration of the employee's retention in the service of the state, or any of its political subdivisions, or the employee's entry upon that service, after April 22, 1955.

Subd. 2. **Employee deduction.** The contribution imposed by this section must be collected by the covered employee's employer by deducting the amount of the contribution from wages as and when paid. The failure to make such deduction does not relieve the employee from liability for such contribution.

Subd. 2a. **Employer contribution.** (a) Employer contributions that are required under the agreement must be paid by the applicable employing unit.

(b) Employer contributions on behalf of St. Paul teachers, Duluth teachers, Minneapolis teachers, or education employees may be paid from normal school operating funds. Employer contributions on behalf of state employees must be paid by the applicable department or agency from its appropriation or other revenue, in the same proportion as salaries are paid, and must be charged as an administrative cost of the state governmental unit.

(c) Employing units may pay the employer contribution from taxes collected or from other governmental revenue. An employing unit may include in its tax levy the amount necessary to pay its Social Security obligations. If the taxes authorized to be levied cause the total levy amount to exceed any limitation on the power of the employing unit to levy taxes, the unit may still levy the necessary amount. The employing unit, in the event of a deficit, may issue debt obligations, payable in not more than two years, in an amount which may cause its indebtedness to exceed any limitation without holding an election and may levy taxes to

amortize the indebtedness. The authorized Social Security expenditures must not be included in computing the cost of government for purposes of any home rule charter or other charter.

(d) If the required employer contribution for Social Security is increased and, as a result of that increase, there is insufficient money available to a state governmental unit, there is appropriated to the state department or agency from the general fund the amount required to meet the deficiency, based on certifications from the director to the commissioner of management and budget. The transfer of the appropriated amount may only occur after the commissioner of management and budget notifies the chair and ranking minority member of the house of representatives Committee on Ways and Means and the chair and ranking minority member of the senate Finance Committee of the amount to be transferred.

(e) For members of the general state employees retirement plan of the Minnesota State Retirement System who are employed by the State Horticultural Society, the Department of Minnesota for the Disabled American Veterans organization, the Department of Minnesota of the Veterans of Foreign Wars organization, the Minnesota Crop Improvement Association, the Minnesota Historical Society, the Armory Building Commission, and the Minnesota-Wisconsin-Minneapolis-St. Paul survival plan project, the applicable employing unit must pay the employer contribution from any revenue source that it has.

Subd. 3. **Adjustments; refunds.** If more or less than the correct amount of the contribution imposed by this section is paid or deducted with respect to any remuneration, proper adjustments, or refund if adjustment is impracticable, must be made, without interest, in such manner and at such times as the director prescribes.

Subd. 4. **Delinquent payments.** Delinquent payments that are due under this chapter, with compound interest at the rate of six percent per annum, may be recovered by legal action in a court of competent jurisdiction against an employing unit that is liable for the amount. The director may request that the delinquent payment and interest amount be deducted from any other money that is payable to the applicable employing unit by any department or agency of the state. An action for the recovery of delinquent payments is not subject to any statutory provision that would otherwise limit the time within which an action may be commenced.

History: *1955 c 665 s 4; 1959 c 558 s 5; 1986 c 444; 2002 c 392 art 8 s 28; 2009 c 101 art 2 s 109*

355.035 REIMBURSEMENT BY EMPLOYING UNITS.

An employing unit which employs a member of a covered group must reimburse the director for its pro rata share of the cost of the administration of the agency with respect to Social Security coverage in accordance with the rules of the director pertaining to this reimbursement.

History: *2002 c 243 s 3; 2002 c 392 art 8 s 29*

355.036 REPORTS.

An employing unit which employs a member of a covered group must make any reports in the form required and must include the information that the director requires. An employing unit also must comply with the reporting requirements that the director or the federal Secretary of Health and Human Services may from time to time determine are necessary to ensure the correctness and verification of relevant information.

History: *2002 c 392 art 8 s 30*

355.037 PROCEEDS OF SPECIAL BENEFIT TAXES.

The proceeds of the special benefit taxes that are authorized to be levied for redevelopment purposes under section 469.033, subdivision 6, may be used to defray all or part of the costs incurred by any housing and redevelopment authority under this chapter.

History: *2002 c 392 art 8 s 31*

355.04 MS 1957 [Renumbered 3.29, subd 4]

355.04 MS 1992 [Repealed, 1994 c 632 art 3 s 65]

355.05 MS 1957 [Renumbered 3.29, subd 5]

355.05 RULES.

The director may promulgate those rules, not inconsistent with the provisions of this chapter, as it finds necessary or appropriate to the efficient administration of the functions with which it is charged under this chapter.

History: *1955 c 665 s 6; 1959 c 558 s 9; 1985 c 248 s 70; 2002 c 392 art 8 s 32*

355.06 MS 1957 [Renumbered 3.29, subd 6]

355.06 MS 1992 [Repealed, 1994 c 632 art 3 s 65]

355.07 MS 1957 [Renumbered 3.29, subd 7]

355.07 DECLARATION OF POLICY.

(a) In order to extend to employees of the state, its political subdivisions, and its other governmental employers, and to the dependents and survivors of the employees of those employing units, the basic protection accorded to others by the old age, survivors, and disability insurance system embodied in the Social Security Act, it is hereby declared to be the policy of the legislature, subject to the limitations of this chapter, that these steps are taken to provide protection to employees of the state and its political subdivisions on as broad a basis as may be authorized by the legislature and is permitted under the Social Security Act.

(b) It is also the policy of the legislature that the protection afforded employees in positions covered by a retirement system on the date an agreement under this chapter is made applicable to service performed in those positions, or receiving periodic benefits under the retirement system at that time, will not be impaired as a result of making the agreement so applicable or as a result of legislative enactment in anticipation thereof when combined with the benefits accorded the employee by the Social Security Act.

(c) To this end, the agreement referred to in section 355.02 must not be made applicable to any service performed in any position covered by a retirement system unless a referendum is first held by secret ballot in which a majority of "eligible employees," as defined in section 218(d)(3) of the Social Security Act, vote in favor thereof, or unless a retirement system is divided in two divisions or parts, one of which is composed of positions of members of the system who desire coverage and one of which is composed of positions of members of the system who do not desire coverage under section 218(d)(3) of the Social Security Act, in accordance with subsections (6) and (7) thereof. The cost of the referendum must be borne by the affected governmental subdivision or subdivisions, which are required to elect a voting method.

(d) If a retirement system is divided as described in paragraph (c), any member of the division of members that did not desire coverage may be transferred to the division of members who did desire coverage as

provided in section 218(d)(6)(f) of the Social Security Act so long as the individual files a written request for such a transfer with the director.

(e) Nothing in any provision of this chapter authorizes the extension of the insurance system established by this chapter, to service in any police officer's or firefighter's position as covered by a retirement system in section 356.30, subdivision 3, clauses (4) and (7).

History: *1955 c 665 s 1; 1959 c 558 s 11; 1977 c 429 s 63; 1981 c 224 s 142; 2002 c 392 art 8 s 33; 2015 c 68 art 12 s 37*

355.08 MS 1957 [Renumbered 3.29, subd 8]

355.08 APPLICATION OF SOCIAL SECURITY ACT.

The provisions of the Social Security Act govern relative to employees of the state, its political subdivisions, and its other governmental employers subject to this chapter, anything in this chapter to the contrary notwithstanding.

History: *1959 c 558 s 12; 2002 c 392 art 8 s 34*

355.09 MS 1957 [Renumbered 3.29, subd 9]

355.091 DIVISION OF RETIREMENT PLANS.

(a) The public retirement plans enumerated in paragraph (b) must be divided into two parts in accordance with section 218(d)(6)(c) of the Social Security Act, with one part composed of plan members who did not elect Social Security coverage in the applicable referendum and the other part composed of plan members who did elect Social Security coverage in the applicable referendum.

(b) The applicable public retirement plans are:

(1) the elective state officers retirement plan;

(2) the judges retirement plan;

(3) the legislators retirement plan;

(4) the Minneapolis Teachers Retirement Fund Association;

(5) the general employees retirement plan of the Public Employees Retirement Association;

(6) the St. Paul Teachers Retirement Fund Association; and

(7) the Teachers Retirement Association.

(c) Plan participants and persons electing participation under section 354B.211 remain members of the Teachers Retirement Association for purposes of Social Security coverage only, and remain covered by the applicable agreement entered into under section 355.01, but are not members of the Teachers Retirement Association for any other purpose while employed in covered employment.

History: *2002 c 392 art 8 s 35; 1Sp2019 c 8 art 5 s 14*

355.095 OPTIONAL MEDICARE COVERAGE FOR CERTAIN PUBLIC EMPLOYEES.

Subdivision 1. **Agreement.** (a) The director, on behalf of the state, its political subdivisions, and its other governmental employers, is authorized to enter into an agreement with the Secretary of Health and

Human Services to extend the provisions of United States Code, title 42, section 426, 426-1, and 1395c, to the employees in paragraph (b) who meet the requirements of United States Code, title 42, section 418(v)(2) and who do not have coverage by the federal old age, survivors, and disability insurance program for that employment under any previous modification of the agreement or previous Medicare referendum.

(b) The applicable employees are:

(1) employees who are members of one of the retirement plans in Minnesota Statutes 2008, section 356.30, subdivision 3, except clauses (4) and (7), based on continuous employment since March 31, 1986; and

(2) employees of a special authority or district who have been continuously employed by the special authority or district since March 31, 1986.

Subd. 2. **Referendum.** (a) Each local governmental subdivision or special authority or district desiring inclusion in the state Social Security agreement under subdivision 1 must request such coverage by submitting a formal resolution to the director, including a specification therein of the desired starting date for Social Security coverage.

(b) The director shall authorize a referendum on the question of extending the provisions of United States Code, title 42, sections 426, 426-1, and 1395c. The director shall supervise the referendum in accordance with the requirements of United States Code, title 42, section 418, on the date or dates set. The cost of the referendum must be borne by the requesting retirement plan, or the requesting special authority or district. The notice of the referendum provided to each eligible employee must contain a statement sufficient to inform the person of the rights available as an employee in Medicare qualified government employment and the employee contribution rates applicable to the program. The referendum must permit each eligible employee the opportunity to vote in the referendum in accordance with the requirements in the Social Security Act. The director, on receiving satisfactory evidence that the conditions specified in United States Code, title 42, section 418(d)(7) have been met, must so certify to the Secretary of Health and Human Services.

Subd. 3. **Contributions.** Employers must pay the necessary employer contributions and make the necessary deductions from salary for employees who elect to participate in the federal Medicare program under this section and as required by federal law.

Subd. 4. **Retroactive Medicare coverage.** An individual who obtains Medicare coverage through the referendum under subdivision 2 may obtain retroactive coverage for the period specified in the modification of the agreement if employed by the governmental subdivision or by the special authority or district on the date of the modification of the agreement. The individual must pay an amount equal to the Medicare taxes which would have been imposed on the employee had the service been covered at the time performed. The employing local governmental subdivision or special authority or district must pay the necessary employer contributions for the retroactive Medicare coverage period. Nothing in this section shall require an employee or elected official to elect retroactive Medicare coverage.

History: *2006 c 271 art 6 s 6; 2010 c 359 art 12 s 22; 2014 c 275 art 2 s 25*

355.10 MS 1957 [Renumbered 3.29, subd 10]

355.11 MS 1957 [Renumbered 3.29, subd 11]

355.11 MS 2000 [Repealed, 2002 c 392 art 8 s 36]

355.12 [Repealed, 2002 c 392 art 8 s 36]

355.13 [Repealed, 2002 c 392 art 8 s 36]

355.14 [Repealed, 2002 c 392 art 8 s 36]

355.15 [Repealed, 2002 c 392 art 8 s 36]

355.16 [Repealed, 2002 c 392 art 8 s 36]

355.17 [Repealed, 2002 c 392 art 8 s 36]

355.201 [Repealed, 2002 c 392 art 8 s 36]

355.202 [Repealed, 2002 c 392 art 8 s 36]

355.203 [Repealed, 2002 c 392 art 8 s 36]

355.204 [Repealed, 2002 c 392 art 8 s 36]

355.205 [Repealed, 2002 c 392 art 8 s 36]

355.206 [Repealed, 2002 c 392 art 8 s 36]

355.207 [Repealed, 2002 c 392 art 8 s 36]

355.208 [Repealed, 2002 c 392 art 8 s 36]

355.209 [Repealed, 2002 c 392 art 8 s 36]

355.21 [Repealed, 2002 c 392 art 8 s 36]

355.22 [Repealed, 2002 c 392 art 8 s 36]

355.23 [Repealed, 2002 c 392 art 8 s 36]

355.24 [Repealed, 2002 c 392 art 8 s 36]

355.25 [Repealed, 2002 c 392 art 8 s 36]

355.26 [Repealed, 2002 c 392 art 8 s 36]

355.27 [Repealed, 2002 c 392 art 8 s 36]

355.28 [Repealed, 2002 c 392 art 8 s 36]

355.281 [Repealed, 2002 c 392 art 8 s 36]

355.282 [Repealed, 2002 c 392 art 8 s 36]

355.283 [Repealed, 2002 c 392 art 8 s 36]

355.284 [Repealed, 2002 c 392 art 8 s 36]

355.285 [Repealed, 2002 c 392 art 8 s 36]

355.286 [Repealed, 2002 c 392 art 8 s 36]

355.287 [Repealed, 2002 c 392 art 8 s 36]

355.288 [Repealed, 2002 c 392 art 8 s 36]

355.29 [Repealed, 2002 c 392 art 8 s 36]

355.291 [Repealed, 2002 c 392 art 8 s 36]

355.292 [Repealed, 2002 c 392 art 8 s 36]

355.293 [Repealed, 2002 c 392 art 8 s 36]

355.294 [Repealed, 2002 c 392 art 8 s 36]

355.295 [Repealed, 2002 c 392 art 8 s 36]

355.296 [Repealed, 2002 c 392 art 8 s 36]

355.297 [Repealed, 2002 c 392 art 8 s 36]

355.298 [Repealed, 2002 c 392 art 8 s 36]

355.299 [Repealed, 2002 c 392 art 8 s 36]

355.30 [Repealed, 2002 c 392 art 8 s 36]

355.301 [Repealed, 1975 c 368 s 51]

355.302 [Repealed, 1981 c 224 s 276]

355.303 [Repealed, 1981 c 224 s 276]

355.304 [Repealed, 1981 c 224 s 276]

355.305 [Repealed, 1981 c 224 s 276]

355.306 [Repealed, 1981 c 224 s 276]

355.307 [Repealed, 1981 c 224 s 276]

355.308 [Repealed, 1981 c 224 s 276]

355.309 [Repealed, 1981 c 224 s 276]

355.31 [Repealed, 1977 c 403 s 13]

355.311 [Repealed, 2002 c 392 art 8 s 36]

355.32 [Repealed, 1977 c 403 s 13]

355.33 [Repealed, 1977 c 403 s 13]

355.34 [Repealed, 1977 c 403 s 13]

355.35 [Repealed, 1977 c 403 s 13]

355.36 [Repealed, 1977 c 403 s 13]

355.37 [Repealed, 1977 c 403 s 13]

355.38 [Repealed, 1977 c 403 s 13]

355.39 [Repealed, 1977 c 403 s 13]

355.391 [Repealed, 2002 c 392 art 8 s 36]

355.392 [Repealed, 2002 c 392 art 8 s 36]

355.393 [Repealed, 2002 c 392 art 8 s 36]

355.41 [Repealed, 2002 c 392 art 8 s 36]

355.42 [Repealed, 2002 c 392 art 8 s 36]

355.43 [Repealed, 2002 c 392 art 8 s 36]

355.44 [Repealed, 2002 c 392 art 8 s 36]

355.45 [Repealed, 2002 c 392 art 8 s 36]

355.46 [Repealed, 2002 c 392 art 8 s 36]

355.47 [Repealed, 1Sp1985 c 12 art 11 s 22]

355.48 [Repealed, 2002 c 392 art 8 s 36]

355.49 [Repealed, 2002 c 392 art 8 s 36]

355.50 [Repealed, 2002 c 392 art 8 s 36]

355.51 [Repealed, 2002 c 392 art 8 s 36]

355.52 [Repealed, 2002 c 392 art 8 s 36]

355.53 [Repealed, 1981 c 224 s 276]

355.54 [Repealed, 2002 c 392 art 8 s 36]

355.55 [Repealed, 2002 c 392 art 8 s 36]

355.56 [Repealed, 2002 c 392 art 8 s 36]

355.57 [Repealed, 2002 c 392 art 8 s 36]

355.58 [Repealed, 2002 c 392 art 8 s 36]

355.59 [Repealed, 2002 c 392 art 8 s 36]

355.60 [Repealed, 2002 c 392 art 8 s 36]

355.61 [Repealed, 2002 c 392 art 8 s 36]

355.621 [Repealed, 2002 c 392 art 8 s 36]

355.622 [Repealed, 2002 c 392 art 8 s 36]

355.623 [Repealed, 2002 c 392 art 8 s 36]

355.624 [Repealed, 2002 c 392 art 8 s 36]

355.625 [Repealed, 2002 c 392 art 8 s 36]

355.626 [Repealed, 2002 c 392 art 8 s 36]

355.627 [Repealed, 2002 c 392 art 8 s 36]

355.628 [Repealed, 2002 c 392 art 8 s 36]

355.629 [Repealed, 2008 c 349 art 5 s 37]

355.71 [Repealed, 2002 c 392 art 8 s 36]

355.72 [Repealed, 2002 c 392 art 8 s 36]

355.73 [Repealed, 2002 c 392 art 8 s 36]

355.74 [Repealed, 2002 c 392 art 8 s 36]

355.75 [Repealed, 2002 c 392 art 8 s 36]

355.76 [Repealed, 2002 c 392 art 8 s 36]

355.77 [Repealed, 2002 c 392 art 8 s 36]

355.78 [Repealed, 2002 c 392 art 8 s 36]

355.79 [Repealed, 2002 c 392 art 8 s 36]

355.80 [Repealed, 2002 c 392 art 8 s 36]

355.81 [Repealed, 2002 c 392 art 8 s 36]

355.82 [Repealed, 1971 c 295 s 3]

355.83 [Repealed, 1971 c 295 s 3]

355.84 [Repealed, 1971 c 295 s 3]

355.85 [Repealed, 1971 c 295 s 3]

355.86 [Repealed, 1971 c 295 s 3]

355.87 [Repealed, 1971 c 295 s 3]

355.88 [Repealed, 1971 c 295 s 3]

355.89 [Repealed, 1971 c 295 s 3]

355.90 [Repealed, 2002 c 392 art 8 s 36]