268.0525 INDIAN TRIBES.

(a) An Indian Tribe, as defined under United States Code, title 25, section 450b(e) of the Indian Self-Determination and Education Assistance Act, and any subdivision, subsidiary, or business enterprise owned by the Indian Tribe, must be treated the same as the state of Minnesota, or a political subdivision of the state, for all purposes of the Minnesota Unemployment Insurance Law.

(b) The Indian Tribe may make separate elections under section 268.052, subdivision 2, for itself and each subdivision, subsidiary, or business enterprise wholly owned by the Indian Tribe.

(c) If an Indian Tribe, subdivision, subsidiary, or business enterprise wholly owned by the Tribe, which has elected to be liable for reimbursements, fails to make the required payments within 90 calendar days of the notice of delinquency, the commissioner must terminate the election to make reimbursements as of the beginning of the next calendar year, unless all past due reimbursements, and any interest and penalties, have been paid before the beginning of the next calendar year.

An Indian Tribe, subdivision, subsidiary, or business enterprise wholly owned by the Tribe that has its election terminated under this paragraph must become a taxpaying employer and assigned the new employer tax rate under section 268.051, subdivision 5, until the Tribe, subdivision, subsidiary, or business enterprise wholly owned by the Indian Tribe qualifies for an experience rating under section 268.051, subdivision 3.

History: *2001 c 175 s 19; 1Sp2003 c 3 art 2 s 20; 2007 c 128 art 6 s 31; 2009 c 78 art 4 s 50*