

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 3080

(SENATE AUTHORS: PUTNAM)

DATE
02/10/2022

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OFFICIAL STATUS
Introduction and first reading
Referred to Jobs and Economic Growth Finance and Policy

1.1 A bill for an act
1.2 relating to unemployment insurance; replenishing the unemployment trust fund;
1.3 freezing the base tax rate for employers; eliminating the additional assessment for
1.4 calendar years 2022 and 2023; authorizing redetermination of the special assessment
1.5 rate; appropriating money.

1.6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7 Section 1. UNEMPLOYMENT BASE TAX RATE AND ASSESSMENT FOR
1.8 CALENDAR YEARS 2022 and 2023.

1.9 Subdivision 1. Tax rate. Notwithstanding Minnesota Statutes, section 268.051,
1.10 subdivision 2, in calendar years 2022 and 2023, the base tax rate under Minnesota Statutes,
1.11 section 268.051, subdivision 2, paragraph (b), is one-tenth of one percent.

1.12 Subd. 2. Additional assessment. Notwithstanding Minnesota Statutes, section 268.051,
1.13 subdivision 2, in calendar years 2022 and 2023, the additional assessment under Minnesota
1.14 Statutes, section 268.051, subdivision 2, paragraph (c), is zero percent.

1.15 Subd. 3. Special assessment. Notwithstanding Minnesota Statutes, section 268.051,
1.16 subdivision 8, the commissioner of employment and economic development, in consultation
1.17 with the commissioner of management and budget, may redetermine the special assessment
1.18 rate in calendar year 2022 so long as the redetermination occurs before April 1, 2022.

1.19 EFFECTIVE DATE. This section is effective the day following final enactment.

1.20 Sec. 2. APPROPRIATION.

1.21 \$2,730,000,000 in fiscal year 2022 is appropriated from the general fund to the
1.22 commissioner of employment and economic development for transfer to Minnesota's account

2.1 in the Unemployment Trust Fund in the United States Treasury, for the purpose of
2.2 replenishing the Unemployment Trust Fund.

2.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.