

**SENATE**  
**STATE OF MINNESOTA**  
**SEVENTH SPECIAL SESSION**

**S.F. No. 31**

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DATE	D-PG	OFFICIAL STATUS
12/14/2020	15	Introduction and first reading Urgency declared rules suspended Second reading Laid on table Taken from table Amended Third reading Passed

1.1 A bill for an act

1.2 relating to state government; providing economic relief for businesses adversely

1.3 affected by the COVID-19 pandemic; authorizing business relief payments;

1.4 providing waivers from regulatory fees; providing additional unemployment

1.5 insurance benefits; providing grants for movie theaters and convention centers;

1.6 providing county relief grants; extending the application deadline for free or

1.7 reduced-price lunch for the fall 2020 count of eligible students; providing for

1.8 federal funds replacement; transferring money; appropriating money; requiring

1.9 reports.

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

1.11 style="text-align:center">**ARTICLE 1**

1.12 style="text-align:center">**DEPARTMENT OF REVENUE; BUSINESS RELIEF PAYMENTS**

1.13 Section 1. **BUSINESS RELIEF PAYMENTS; APPROPRIATION.**

1.14 Subdivision 1. Payment authorized. The commissioner of revenue, to the extent feasible,

1.15 shall make a business relief payment to each qualified business as calculated under

1.16 subdivision 3.

1.17 Subd. 2. Definitions. (a) For purposes of this section, the following terms have the

1.18 meanings given.

1.19 (b) A "qualified business" means a business that operates from a physical location in

1.20 Minnesota that:

1.21 (1) on November 1, 2020, was registered to pay unemployment tax to the commissioner

1.22 of employment and economic development under Minnesota Statutes, chapter 268;

1.23 (2) was closed to the general public as a result of, and to the extent described in, paragraph

1.24 7(c)(iii) of Executive Order 20-99;

2.1 (3) on November 1, 2020, was included on the current list of businesses maintained by  
2.2 the commissioner of employment and economic development pursuant to an agreement  
2.3 between the commissioner of employment and economic development and the United States  
2.4 Bureau of Labor Statistics for use in the Quarterly Census of Employment and Wages as a  
2.5 business with a primary North American Industry Classification System code of:

2.6 (i) 31212 - Breweries;

2.7 (ii) 31213 - Wineries;

2.8 (iii) 31214 - Distilleries;

2.9 (iv) 71394 - Fitness and Recreational Sports Centers;

2.10 (v) 71395 - Bowling Centers;

2.11 (vi) 7223 - Specialty Foods;

2.12 (vii) 7224 - Drinking Places (alcoholic beverages); and

2.13 (viii) 7225 - Restaurants;

2.14 (4) was listed on the records of the Department of Revenue as having an active sales tax  
2.15 account on November 1, 2020, that indicates that the business is operating from a physical  
2.16 location in Minnesota;

2.17 (5) by November 1, 2020:

2.18 (i) had filed all sales tax returns required to be filed under Minnesota Statutes, section  
2.19 289A.18, subdivision 4, that were due after January 1, 2018, but before November 1, 2020;

2.20 or

2.21 (ii) has an open audit or has received an order of assessment from the commissioner of  
2.22 revenue, issued pursuant to Minnesota Statutes, section 270C.33, and Minnesota Rules, part  
2.23 8160.0630, for any sales tax that should have been reported on a sales tax return that the  
2.24 business did not file that was due after January 1, 2018, but before November 1, 2020;

2.25 (6) has taxable gross receipts from retail sales, as defined in Minnesota Statutes, section  
2.26 297A.61, subdivision 4, as listed on the records of the Department of Revenue on November  
2.27 1, 2020, for the period of April 1, 2020, through September 30, 2020, that were at least 30  
2.28 percent less than the taxable gross receipts from retail sales as listed on the records of the  
2.29 Department of Revenue on November 1, 2020, for the period of April 1, 2019, through  
2.30 September 30, 2019; and

3.1 (7) has taxable gross receipts from retail sales, as defined in Minnesota Statutes, section  
3.2 297A.61, subdivision 4, as listed on the records of the Department of Revenue on November  
3.3 1, 2020, for calendar year 2019 that exceeded \$10,000.

3.4 (c) A business with no employees in covered employment is a qualified business if it:

3.5 (1) meets the requirements of paragraph (b), clauses (2) and (4) to (7); and

3.6 (2) filed for a sales tax permit under Minnesota Statutes, section 297A.83, and stated  
3.7 upon registration for the permit that the business was primarily operating under an industry  
3.8 code listed in paragraph (b), clause (3).

3.9 (d) "Covered employment" has the meaning given in Minnesota Statutes, section 268.035,  
3.10 subdivision 12.

3.11 **Subd. 3. Calculation of payment.** (a) Each qualified business shall receive a payment  
3.12 based on the average number of employees in covered employment reported to the  
3.13 commissioner of employment and economic development under Minnesota Statutes, section  
3.14 268.044, subdivision 1, for the period of November 1, 2019, through January 31, 2020, as  
3.15 follows:

3.16 (1) a qualified business that had zero employees shall receive a payment of \$10,000;

3.17 (2) a qualified business that had at least one employee but no more than 20 employees  
3.18 shall receive a payment of \$15,000;

3.19 (3) a qualified business that had more than 20 employees but no more than 100 employees  
3.20 shall receive a payment of \$25,000;

3.21 (4) a qualified business that had more than 100 employees but no more than 300  
3.22 employees shall receive a payment of \$35,000; and

3.23 (5) a qualified business that had more than 300 employees shall receive a payment of  
3.24 \$45,000.

3.25 (b) A business that uses a single federal employer identification number to report  
3.26 unemployment compensation data to the commissioner of employment and economic  
3.27 development that includes employment information from more than one physical location  
3.28 shall receive only one payment under this section, even if the business reports sales tax  
3.29 information from those physical locations to the commissioner of revenue using more than  
3.30 one sales tax permit.

3.31 (c) If a qualified business has more than one physical location in Minnesota, the payment  
3.32 shall be calculated using employment information and the aggregate amount of taxable

4.1 gross receipts from retail sales from all physical locations of the qualified business operating  
 4.2 in industries listed in subdivision 2, paragraph (b), clause (3).

4.3 Subd. 4. **Use of information.** (a) The business relief payment is a "Minnesota tax law"  
 4.4 for purposes of Minnesota Statutes, section 270B.01, subdivision 8.

4.5 (b) Return information as defined in Minnesota Statutes, section 270B.01, of a qualified  
 4.6 business may be disclosed by the commissioner of revenue to the commissioner of  
 4.7 employment and economic development to the extent necessary to administer the business  
 4.8 relief payment.

4.9 Subd. 5. **Prohibition against setoff.** The commissioner of revenue must not apply, and  
 4.10 must not certify to another state agency to apply, a payment under this section to any unpaid  
 4.11 tax or nontax debt owed by a qualified business.

4.12 Subd. 6. **Report to legislature.** By June 30, 2021, the commissioner of revenue shall  
 4.13 report to the legislative committees with jurisdiction over economic development policy  
 4.14 and finance on the payments issued under this section.

4.15 Subd. 7. **Appropriation.** (a) \$88,000,000 in fiscal year 2021 is appropriated from the  
 4.16 general fund to the commissioner of revenue to make payments required under this section.  
 4.17 This is a onetime appropriation. Of this amount, \$250,000 is appropriated to the commissioner  
 4.18 of revenue to administer this section.

4.19 (b) The appropriation under this subdivision expires on March 15, 2021. Any unexpended  
 4.20 amount from the appropriation in paragraph (a) after March 15, 2021, is canceled.

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

## 4.22 **ARTICLE 2**

### 4.23 **REGULATORY RELIEF**

4.24 Section 1. **CERTAIN FOOD-RELATED LATE FEES WAIVED; 2021.**

4.25 Notwithstanding any law to the contrary, in calendar year 2021, the commissioner of  
 4.26 agriculture must waive late license renewal penalties under Minnesota Statutes, section  
 4.27 28A.08, for food retailers, food manufacturers, food wholesalers, and food brokers.

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

4.29 Sec. 2. **2020 BREWER FEES REFUNDED; CREDIT.**

4.30 Notwithstanding any law to the contrary, the Metropolitan Council must fully refund to  
 4.31 any brewer that produces fewer than 20,000 barrels per year the wastewater permit fee

5.1 allowed under Minnesota Statutes, section 473.517, paid for the year 2020. The council  
5.2 must also apply a credit not to exceed \$2,000 per brewer for strength charges incurred in  
5.3 2020 to any brewer that falls within the Metropolitan Council environmental services  
5.4 microbrewery program.

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

5.6 **Sec. 3. CERTAIN LIQUOR PERMIT FEES WAIVED; 2021.**

5.7 Notwithstanding any other law to the contrary, in calendar year 2021, the commissioner  
5.8 of public safety must waive the fees for the following permits:

5.9 (1) the caterer's permit issued under Minnesota Statutes, section 340A.404, subdivision  
5.10 12; and

5.11 (2) the permit for sales after 1:00 a.m., issued under Minnesota Statutes, section  
5.12 340A.504, subdivision 7.

5.13 **EFFECTIVE DATE; APPLICABILITY.** This section is effective the day following  
5.14 final enactment and applies to permits applied for in calendar year 2021.

5.15 **Sec. 4. TRANSFER; ALCOHOL ENFORCEMENT ACCOUNT.**

5.16 (a) By July 15, 2021, the commissioner of public safety must certify to the commissioner  
5.17 of management and budget the amount of permit fees waived under section 3, clause (2),  
5.18 during the period from January 1, 2021, to June 30, 2021, and the commissioner of  
5.19 management and budget must transfer the certified amount from the general fund to the  
5.20 alcohol enforcement account in the special revenue fund established under Minnesota  
5.21 Statutes, section 299A.706.

5.22 (b) By January 15, 2022, the commissioner of public safety must certify to the  
5.23 commissioner of management and budget the amount of permit fees waived under section  
5.24 3, clause (2), during the period from July 1, 2021, to December 31, 2021, and the  
5.25 commissioner of management and budget must transfer the certified amount from the general  
5.26 fund to the alcohol enforcement account in the special revenue fund established under  
5.27 Minnesota Statutes, section 299A.706.

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

5.29 **Sec. 5. APPROPRIATION; RATE STABILIZATION.**

5.30 \$142,000 in fiscal year 2021 is appropriated from the general fund to the Metropolitan  
5.31 Council for wastewater rate stabilization. The Metropolitan Council must deposit the money

6.1 in the council's environmental services enterprise account to offset wastewater revenue lost  
6.2 under section 2. This is a onetime appropriation.

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

### 6.4 **ARTICLE 3**

#### 6.5 **ADDITIONAL UNEMPLOYMENT INSURANCE BENEFITS**

##### 6.6 Section 1. **SPECIAL ADDITIONAL UNEMPLOYMENT BENEFITS PROGRAM.**

6.7 Subdivision 1. **Availability of special additional benefits.** Special additional  
6.8 unemployment benefits are available from the Minnesota unemployment insurance trust  
6.9 fund to an applicant who:

6.10 (1)(i) exhausts the balance of their regular Minnesota unemployment benefits with a  
6.11 payment for a week ending between December 19, 2020, and April 3, 2021, or reaches the  
6.12 benefit year end date of their regular Minnesota unemployment benefit account between  
6.13 December 19, 2020, and April 3, 2021; or

6.14 (ii) exhausts the balance of their Pandemic Emergency Unemployment Compensation  
6.15 or extended benefits with a payment for a week ending between December 19, 2020, and  
6.16 April 3, 2021;

6.17 (2) is not entitled to Pandemic Emergency Unemployment Compensation, or any other  
6.18 federal unemployment benefits program provided for under the CARES Act, Public Law  
6.19 116-136, or a federal unemployment benefits program newly enacted or extended in  
6.20 December 2020 or later; and

6.21 (3) is not entitled to regular, additional, or extended benefits under the law of any other  
6.22 state.

6.23 Subd. 2. **Eligibility requirements.** For any week between December 27, 2020, and April  
6.24 10, 2021, an applicant is eligible to receive special additional unemployment benefits under  
6.25 this section if the applicant:

6.26 (1) is unemployed, partially unemployed, or unable to work due to lack of work;

6.27 (2) established a benefit account under Minnesota Statutes, section 268.07;

6.28 (3) meets the requirements for regular unemployment benefits established in Minnesota  
6.29 Statutes, section 268.069, subdivision 1; and

6.30 (4) is not eligible for any unemployment benefits under any state or federal law or the  
6.31 laws of Canada.

7.1 Subd. 3. **Weekly and maximum amount of special additional unemployment**

7.2 **benefits.** (a) The weekly benefit amount of special additional unemployment benefits is the  
7.3 same as the weekly benefit amount of regular unemployment benefits on the benefit account  
7.4 established in subdivision 2, clause (2).

7.5 (b) The maximum amount of special additional unemployment benefits available to an  
7.6 applicant under this section is equal to 13 weeks of payment at the applicant's weekly special  
7.7 additional unemployment benefit amount.

7.8 (c) Special additional unemployment benefits must not be paid for any week prior to  
7.9 December 27, 2020, or any week ending after April 10, 2021.

7.10 Subd. 4. **Qualifying for a new regular benefit account.** If after exhausting the maximum  
7.11 amount of regular unemployment benefits available under Minnesota Statutes, section  
7.12 268.07, an applicant qualifies for a new regular benefit account under Minnesota Statutes,  
7.13 section 268.07, or any federal or state law, the applicant must apply for and establish that  
7.14 new regular benefit account.

7.15 Subd. 5. **Charging of benefits.** (a) Special additional unemployment benefits paid under  
7.16 this section must not be used to compute the future unemployment tax rate of a taxpaying  
7.17 employer.

7.18 (b) Special additional unemployment benefits paid under this section must not be charged  
7.19 to the accounts of reimbursing employers.

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

7.21 Sec. 2. **APPROPRIATION.**

7.22 \$25,000,000 in fiscal year 2021 is appropriated from the general fund to the commissioner  
7.23 of employment and economic development for deposit in the Minnesota unemployment  
7.24 insurance trust fund. This appropriation is available only if federal funds are not received  
7.25 by June 30, 2021, by Minnesota for the purpose of covering any special additional  
7.26 unemployment benefits paid on behalf of reimbursing employers under section 1. This is a  
7.27 onetime appropriation.

7.28 **EFFECTIVE DATE.** This section is effective June 30, 2021.

## ARTICLE 4

## MOVIE THEATER AND CONVENTION CENTER GRANTS

Section 1. GRANTS TO MOVIE THEATERS AND CONVENTION CENTERS; APPROPRIATION.

Subdivision 1. Appropriations. \$14,000,000 in fiscal year 2021 is appropriated from the general fund to the commissioner of employment and economic development for grants under this section. Of this amount, no more than \$100,000 may be used for the administrative costs incurred in making these payments. This is a onetime appropriation.

Subd. 2. Grants. (a) To be eligible for a grant under this subdivision, a business must, to the extent it is feasible for the commissioner of employment and economic development to determine:

(1) be either:

(i) a movie theater that has at least one permanent indoor auditorium for viewing films for entertainment by the general public who attend by the purchase of an individual ticket to view a specific non-adult-oriented film and that also had at least \$15,000 in ticket sales in 2019; or

(ii) a multipurpose convention center with a capacity for 1,500 people or more, that is not part of a hotel, university, or retail mall, and is not primarily a music venue or theater;

(2) have experienced a decline in overall sales between 2019 and 2020 of 30 percent or more measured by sales in the second and third quarters of each year;

(3) have been directly impacted by Governor's Executive Order No. 20-99 and not be exempt from that order;

(4) have a physical location in the state of Minnesota; and

(5) have no current tax liens on record with the secretary of state as of the time of application for a grant under this section.

(b) The commissioner of employment and economic development shall make grants to eligible businesses according to the following:

(1) eligible businesses that are movie theaters shall receive a grant of \$15,000 per screen for each of the first two screens in the theater and a grant of \$10,000 per screen for each additional screen in the theater, with no theater receiving a total grant of more than \$150,000. Grant funds must be used for the operating expenses of the location that qualified for the grant; and



9.1 (2) eligible businesses that are convention centers shall receive a grant proportional to  
 9.2 the size of the venue and its workforce, with no convention center receiving a grant of more  
 9.3 than \$500,000. Grant funds must be used for the direct operations and upkeep of convention  
 9.4 center facilities and must not be added to the general fund of any local unit of government.

9.5 (c) Grants and the process of making grants under this section are exempt from the  
 9.6 following statutes and related policies: Minnesota Statutes, sections 16A.15, subdivision 3;  
 9.7 16B.97; and 16B.98, subdivisions 5, 7, and 8. The commissioner of employment and  
 9.8 economic development shall monitor the use of grant funds under this section. The  
 9.9 exemptions under this paragraph expire on March 15, 2021.

9.10 (d) Any unexpended amount from the appropriation in subdivision 1 after April 1, 2021,  
 9.11 is canceled.

9.12 Subd. 3. Report to the legislature. By June 30, 2021, the commissioner of employment  
 9.13 and economic development shall submit a report to the chairs of the legislative committees  
 9.14 with jurisdiction over business development detailing the use of funds under this section.

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

## 9.16 **ARTICLE 5**

### 9.17 **COUNTY RELIEF GRANTS**

9.18 Section 1. **COUNTY RELIEF GRANTS TO LOCAL BUSINESSES;**  
 9.19 **APPROPRIATION.**

9.20 (a) \$114,800,000 in fiscal year 2021 is appropriated from the general fund to the  
 9.21 commissioner of management and budget for payments to counties for relief grants to local  
 9.22 businesses. This is a onetime appropriation.

9.23 (b) Each county shall be issued a payment in the amount of \$256,250 or a per capita  
 9.24 amount determined by reference to the population of each county according to the most  
 9.25 recently available 2019 population estimate from the state demographer as of December 1,  
 9.26 2020, whichever is greater.

9.27 (c) Each county may use the greater of \$6,250 or 2.5 percent of the amount received  
 9.28 under paragraph (b) for administrative costs incurred from making grants under this section.  
 9.29 A county may contract with a third party to administer the grant program on behalf of the  
 9.30 county.

9.31 (d) Counties shall use the funds to make grants to individual businesses and nonprofits  
 9.32 that, to the extent it is feasible for the county to determine:

10.1 (1) are located in the applicable county in the state of Minnesota or on adjacent tribal  
10.2 land;

10.3 (2) have no current tax liens on record with the secretary of state as of the time of  
10.4 application for a grant under this section; and

10.5 (3) were impacted by an executive order related to the COVID-19 pandemic.

10.6 (e) A county shall determine grant recipients and the grant amount awarded per grant.  
10.7 A business that receives a business relief payment under article 1 is not excluded from  
10.8 applying for a county relief grant under this section. A county may award a grant to a  
10.9 business that is owned by a tribal government and located on tribal land if the business has  
10.10 voluntarily complied with Executive Order No. 20-99. Nonprofits, nonprofit arts  
10.11 organizations, nonprofit museums, and nonprofit fitness centers that earn revenue similar  
10.12 to businesses, including but not limited to ticket sales and membership fees, are eligible for  
10.13 grants under this section.

10.14 (f) Grant funds must be used by the eligible business or nonprofit for operations expenses  
10.15 incurred during the COVID-19 pandemic.

10.16 (g) Grants under this section must be awarded by March 15, 2021.

10.17 (h) Grants and the process of making grants under this section are exempt from the  
10.18 following statutes and related policies: Minnesota Statutes, sections 16A.15, subdivision 3;  
10.19 16B.97; and 16B.98, subdivisions 5, 7, and 8. A county opting to use a third party to  
10.20 administer grants is exempt from Minnesota Statutes, section 471.345, in the selection of  
10.21 the third-party administrator. The exemptions under this paragraph expire on March 15,  
10.22 2021.

10.23 (i) By June 30, 2021, the commissioner of employment and economic development shall  
10.24 report to the legislative committees with jurisdiction over economic development policy  
10.25 and finance on the grants provided under this section.

10.26 (j) Any unexpended amount from the appropriation in paragraph (a) after April 1, 2021,  
10.27 is canceled.

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

11.1 **ARTICLE 6**11.2 **FREE AND REDUCED-PRICE LUNCH DEADLINE EXTENSION**11.3 Section 1. **FREE AND REDUCED-PRICE LUNCH APPLICATION DEADLINE;**  
11.4 **FALL 2020 COUNT.**

11.5 (a) Notwithstanding any law to the contrary, for purposes of determining the count of  
11.6 the number of pupils eligible for free or reduced-price lunch on October 1, 2020, under  
11.7 Minnesota Statutes, section 126C.05, subdivision 16, pupils must be determined eligible  
11.8 by January 4, 2021.

11.9 (b) A school district or charter school must report the number of pupils who were enrolled  
11.10 on October 1, 2020, and who were certified as eligible for free or reduced-price lunch  
11.11 between December 16, 2020, and the end of the day on January 4, 2021, to the Department  
11.12 of Education in the form and manner determined by the commissioner of education. By  
11.13 July 1, 2021, the commissioner must certify the amount of compensatory revenue for the  
11.14 2021-2022 school year attributable to the pupils determined eligible for free or reduced-price  
11.15 lunch by school site under this section.

11.16 **EFFECTIVE DATE.** This section is effective retroactively from October 1, 2020.

11.17 Sec. 2. **FEDERAL FUNDS REPLACEMENT; APPROPRIATION.**

11.18 Subdivision 1. **Suspension of statutory appropriation.** The appropriation in Minnesota  
11.19 Statutes, section 4.07, subdivision 3, does not apply to the portion of any federal funds for  
11.20 COVID-19 received by the state of Minnesota between the effective date of this act and  
11.21 June 30, 2023, for which a general fund aid entitlement in this act is an eligible expenditure.  
11.22 Federal funding for which this section applies shall not be used for any other purpose.

11.23 Subd. 2. **General education reduction.** Notwithstanding Minnesota Statutes, sections  
11.24 126C.13 and 126C.20, if the state of Minnesota receives federal funds for COVID-19  
11.25 between the effective date of this act and June 30, 2023, for which section 1 qualifies as an  
11.26 eligible expenditure, the commissioner must reduce the state total general education aid  
11.27 entitlement for fiscal year 2022 according to this subdivision. The state total general education  
11.28 aid must be reduced by an amount up to, but not greater than, the amount of compensatory  
11.29 revenue certified under section 1. The aid reduction must be allocated among school districts  
11.30 and charter schools in proportion to the amounts certified by the commissioner under section  
11.31 1 for the school district or charter school. If federal funds available for appropriation under  
11.32 this section are not sufficient to replace the entire amount certified under section 1, the

12.1 commissioner must reduce the state total general education aid entitlement for fiscal year  
12.2 2022 only by the amount of the federal funds available for appropriation.

12.3 Subd. 3. **Appropriation.** The commissioner must offset the general education reduction  
12.4 for each school district and charter school under subdivision 2 with an equal amount of  
12.5 federal aid. An amount equal to each reduction under subdivision 2 is appropriated from  
12.6 the federal fund for the original purposes of providing compensatory revenue to school  
12.7 districts and charter schools. Any appropriation of federal funds under this subdivision is  
12.8 a onetime appropriation.

12.9 Subd. 4. **Expiration.** This section does not apply to federal funds after the general fund  
12.10 appropriations in this act have been reduced and federal funds have been appropriated for  
12.11 the same purpose.

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

## 12.13 **ARTICLE 7**

### 12.14 **FEDERAL FUNDS REPLACEMENT**

#### 12.15 Section 1. **FEDERAL FUNDS REPLACEMENT; APPROPRIATION.**

12.16 Subdivision 1. **Suspension of statutory appropriation.** The appropriation in Minnesota  
12.17 Statutes, section 4.07, subdivision 3, does not apply to any federal funds for COVID-19  
12.18 received by the state of Minnesota between the effective date of this act and June 30, 2021,  
12.19 for which a general fund appropriation in articles 1, 4, and 5 is an eligible expenditure.  
12.20 Federal funding for which this section applies shall not be used for any other purpose, unless  
12.21 the amount of the federal funding exceeds the amount of the eligible general fund  
12.22 appropriation.

12.23 Subd. 2. **Cancellation.** If the state of Minnesota receives federal funds for COVID-19  
12.24 between the effective date of this act and June 30, 2021, for which any general fund  
12.25 appropriation enacted in articles 1, 4, and 5 is an eligible expenditure, the commissioner  
12.26 must cancel the general fund appropriation in articles 1, 4, and 5 in an amount up to, but  
12.27 not greater than, the amount appropriated in articles 1, 4, and 5. The commissioner may  
12.28 designate a portion of an appropriation for cancellation if the federal funds are not sufficient  
12.29 to replace the entire general fund appropriation.

12.30 Subd. 3. **Appropriation.** Each amount canceled under subdivision 2 is appropriated  
12.31 from the federal fund for the original purposes of the general fund appropriation in articles  
12.32 1, 4, and 5. This appropriation may be used for expenses retroactive to the effective date of  
12.33 this act. Any appropriation under this subdivision is a onetime appropriation.

- 13.1 Subd. 4. **Expiration.** This section does not apply to federal funds after the eligible  
13.2 general fund appropriations in articles 1, 4, and 5 have been canceled and federal funds  
13.3 have been appropriated for the same purpose.
- 13.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.