

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

S.F. No. 3376

(SENATE AUTHORS: REST)

DATE
02/21/2022

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; providing supplemental aid to counties in which the county
1.3 program aid certified for 2023 is less than the amount certified for 2022;
1.4 appropriating money.

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

1.6 Section 1. **PAY 2023 SUPPLEMENTAL COUNTY AID DISTRIBUTION.**

1.7 Subdivision 1. **Supplemental aid.** (a) Supplemental aid for a county equals the greater
1.8 of: (1) zero; or (2) the difference between the county program aid amount under Minnesota
1.9 Statutes, section 477A.0124, certified for the city for aid payable in 2022, minus the county
1.10 program aid amount under Minnesota Statutes, section 477A.0124, certified for the city for
1.11 aid payable in 2023.

1.12 (b) The commissioner of revenue must notify a county of its supplemental aid amount
1.13 before August 1, 2022, and must pay the aid in calendar year 2023 only in two installments
1.14 on the dates specified in Minnesota Statutes, section 477A.015.

1.15 Subd. 2. **Appropriation.** An amount sufficient to pay the supplemental aid required
1.16 under this section is appropriated in fiscal year 2024 from the general fund to the
1.17 commissioner of revenue. This is a onetime appropriation.

1.18 **EFFECTIVE DATE.** This section is effective for aids payable in 2023 only.