03/04/22 **REVISOR** CM/DD 22-06987 as introduced

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

A bill for an act

relating to education finance; authorizing a school district to levy for certain costs

S.F. No. 4258

(SENATE AUTHORS: DUCKWORTH)

**DATE** 03/23/2022 D-PG

1.1

1.2

1.22

OFFICIAL STATUS

Introduction and first reading Referred to Education Finance and Policy

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF  Section 1. Minnesota Statutes 2020, section 126C.43, is amended  1.6 126C.43 LEVIES; STATUTORY OBLIGATIONS.  Subdivision 1. Allocation of assets and liabilities. A district material authorized for liabilities of dissolved districts pursuant to section 1.  Subd. 2. Payment to unemployment insurance program trust political subdivisions. (a) A district may levy the amount necessary obligations under section 268.052, subdivision 1, and (2) to pay for offered to employees who may become eligible for benefits pursuant the fiscal year the levy is certified.  (b) Districts with a balance remaining in their reserve for reempting 2003, may not expend the reserved funds for future reemployment of the section 2003.	ay levy the amount 23A.67.  t fund by state and
1.6 126C.43 LEVIES; STATUTORY OBLIGATIONS.  1.7 Subdivision 1. Allocation of assets and liabilities. A district material authorized for liabilities of dissolved districts pursuant to section 1.  1.9 Subd. 2. Payment to unemployment insurance program trust political subdivisions. (a) A district may levy the amount necessary obligations under section 268.052, subdivision 1, and (2) to pay for offered to employees who may become eligible for benefits pursuant the fiscal year the levy is certified.  1.14 (b) Districts with a balance remaining in their reserve for reemptons.	ay levy the amount 23A.67.  t fund by state and
Subdivision 1. Allocation of assets and liabilities. A district material authorized for liabilities of dissolved districts pursuant to section 1.  Subd. 2. Payment to unemployment insurance program trust political subdivisions. (a) A district may levy the amount necessary obligations under section 268.052, subdivision 1, and (2) to pay for offered to employees who may become eligible for benefits pursuant the fiscal year the levy is certified.  (b) Districts with a balance remaining in their reserve for reemptones.	23A.67.  t fund by state and
authorized for liabilities of dissolved districts pursuant to section 1  Subd. 2. Payment to unemployment insurance program trus  political subdivisions. (a) A district may levy the amount necessary  obligations under section 268.052, subdivision 1, and (2) to pay for  offered to employees who may become eligible for benefits pursuan  the fiscal year the levy is certified.  (b) Districts with a balance remaining in their reserve for reemp	23A.67.  t fund by state and
Subd. 2. <b>Payment to unemployment insurance program trus</b> political subdivisions. (a) A district may levy the amount necessary obligations under section 268.052, subdivision 1, and (2) to pay for offered to employees who may become eligible for benefits pursuan the fiscal year the levy is certified.  (b) Districts with a balance remaining in their reserve for reemp	t fund by state and
political subdivisions. (a) A district may levy the amount necessary obligations under section 268.052, subdivision 1, and (2) to pay for offered to employees who may become eligible for benefits pursuant the fiscal year the levy is certified.  (b) Districts with a balance remaining in their reserve for reemptones.	•
obligations under section 268.052, subdivision 1, and (2) to pay for offered to employees who may become eligible for benefits pursuant the fiscal year the levy is certified.  (b) Districts with a balance remaining in their reserve for reemptones.	(1) 4 41 11 4 1 41
offered to employees who may become eligible for benefits pursuant the fiscal year the levy is certified.  (b) Districts with a balance remaining in their reserve for reemptones.	(1) to pay the district
the fiscal year the levy is certified.  1.14 (b) Districts with a balance remaining in their reserve for reemp	job placement service
(b) Districts with a balance remaining in their reserve for reemp	t to section 268.085 fo
2003, may not expend the reserved funds for future reemployment expend to 2003, may not expend the reserved funds for future reemployment expend to 2003, may not expend the reserved funds for future reemployment expend to 2003, may not expend the reserved funds for future reemployment expend to 2003, may not expend the reserved funds for future reemployment expend to 2003, may not expend	oloyment as of June 30
	expenditures. Each yea
a levy reduction must be made to return these funds to taxpayers. T	the amount of the levy
reduction must be equal to the lesser of: (1) the remaining reserved bal	ance for reemployment
or (2) the amount of the district's current levy under paragraph (a).	
Subd. 3. <b>Tax levy for judgment.</b> A district may levy the amount	nt necessary to pay
judgments against the district under section 123B.25 that became f	nal after the date the
district certified its proposed levy in the previous year. With the ap	proval of the

commissioner, a district may spread this levy over a period not to exceed three years. Upon

Section 1. 1 2.1

2.2

2.3

2.4

2.5

2.6

2.7

2.8

2.9

2.10

2.11

2.12

2.13

2.14

2.15

2.16

approval through the adoption of a resolution by each of an intermediate district's member school district boards, a member school district may include its proportionate share of the costs of a judgment against an intermediate school district that became final under section 123B.25 after the date that the earliest member school district certified its proposed levy in the previous year. With the approval of the commissioner, an intermediate school district member school district may spread this levy over a period not to exceed three years.

- Subd. 3a. Tax levy for data requests. (a) A district may levy the amount necessary to compensate for personnel time spent redacting educational data classified as private data on individuals under section 13.32 in response to a public data request under section 13.03. In calculating the cost of personnel time under this subdivision, a district must use the salary and benefit rate of the lowest paid staff who could complete the redactions or, if contracted legal services are required, at the district's standard cost for contracted legal services.
- (b) Upon approval through adoption of a resolution by each school board that is a member of an intermediate school board, the member school district may include in its levy the proportionate share of the personnel costs compensable under this subdivision associated with a data request made to an intermediate school district.
- 2.17 (c) With the approval of the commissioner, a district may spread this levy over a period
  2.18 not to exceed three years.
- 2.19 (d) This subdivision applies to costs incurred by a school district or intermediate school district after January 1, 2021.
- 2.21 Subd. 4. **Levy limitations of reorganized districts.** A district may levy the amounts authorized by section 123A.73.
- Subd. 5. **Expenses of transition; dissolved district.** A district may levy the amounts necessary to pay the district's obligations under section 123A.76.
- Subd. 6. **Teacher severance pay.** A district may levy for severance pay required by sections 124D.05, subdivision 3, and 123A.30, subdivision 6.
- 2.27 **EFFECTIVE DATE.** This section is effective for taxes payable in 2023 and later.

Section 1. 2