

# 2023 SUPPLEMENTAL LEGISLATIVE BULLETIN



Appeals, Legal Services, and Disclosure Division  
600 N. Robert St.  
St. Paul, MN 55146-2220

8/21/24 FINAL

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Unless otherwise noted, the following items were inadvertently omitted from previous 2023 legislative bulletins.

## MISCELLANEOUS

**National Security or Peacetime Emergency.** Minn. Stat § 12.31, subd. 2, Declaration of a Peacetime Emergency, was amended to include “a cyber attack, including a physical or electronic attack on the state's information and telecommunications technology infrastructure, systems, or services,” in the list of triggering events for the governor to declare an emergency. This will affect the Department under Minn. Stat. § 270C.34, which allows the commissioner to abate, reduce, or refund any penalty or interest imposed by law if a state of emergency has been declared by the governor under section 12.31. Effective May 25, 2023. 2023 Minn. Laws, Ch. 62, Art. 6 § 4.

**Interagency Agreements and Intra-Agency Transfers.** Minn. Stat. § 15.0395 was amended to clarify what kind of agreements require annual reports, along with what the report must include, by the head of each agency to the chairs and ranking minority members of the legislative committees with jurisdiction over the department or agency's budget. Effective July 1, 2023. 2023 Minn. Laws, Ch. 62, Art. 2 § 35.

**Timber sales; land leases and uses.** Minn. Stat. § 282.01(d), was amended to increase the lease term for forfeited land from ten to twenty-five years and to require any lease for more than \$50,000 in consideration to be offered at public sale. Adds newly enacted clause (k) to allow the county auditor to lease tax-forfeited land for the purposes of investigating, analyzing, and developing conservation easements that provide ecosystem services. Effective August 1, 2023. 2023 Minn. Laws, Ch. 9, § 5.

**Tax-forfeited lands; conservation easements.** Minn. Stat. § 282.04, subd. 4b, was enacted to allow the county auditor, with prior review and consultation with the commissioner of natural resources, to convey conservation easements as defined in section 84 C .01 on tax-forfeited land. Effective August 1, 2023. 2023 Minn. Laws, Ch. 9, § 6.

**Sale of tax-forfeited leased lands; St. Louis County.** Minn. Stat. § 282.41 was enacted to allow Saint Louis county to sell tax-forfeited lakeshore lots that are currently being leased; prescribes the method of sale, appraisal requirements, use and distribution of proceeds, and related requirements. Effective August 1, 2023. 2023 Minn. Laws, Ch. 9, § 7.

**Deposit of revenues.** Minn. Stat. § 297A.94 was amended to increase the portion of revenues derived from the sale of lottery tickets deposited in the natural resources fund and in the heritage enhancement account in the game and fish fund from 72.43 to 81.56 percent. Additionally, Minn. Stat. § 297A.94 was amended to provide that 1.5 percent of revenue derived from the sale of lottery tickets must be deposited in the regional parks and trail account in the natural resources fund and an additional 1.5 percent of revenue derived from the sale of lottery tickets must be deposited in the outdoor recreational opportunities for underserved communities account in the natural resources fund. Effective July 1, 2023. 2023 Minn. Laws, Ch. 60, Art. 4, § 96.

**Metropolitan county legislative reports.** Minn. Stat. § 297A.993 was amended to require a metropolitan county that imposes a tax under this section to submit a report in even-numbered years to the legislative committees with jurisdiction over transportation policy and finance. Effective May 25, 2023. 2023 Minn. Laws, Ch. 68, Art. 4, § 79.

**Public Finance; certificates of indebtedness.** Minn. Stat. § 366.095, subd. 1, was amended to extend the period from ten years to twenty years in which certificates of indebtedness issued by a town must be paid and deletes unneeded language. Effective August 1, 2023. 2023 Minn. Laws, Ch. 64, Art. 12, § 3.

**Financial reporting; firefighters relief associations.** Minn. Stat. § 424A.014, subd. 1 was amended to require the submission of audited annual financial reports when the special fund assets or special fund liabilities of the Bloomington Fire Department Relief Association and each firefighters relief association are at least \$750,000 in the previous year's financial report. Effective December 31, 2023, and applies to audited financial statements for calendar year 2023 and thereafter. 2023 Minn. Laws Ch. 47, Art. 12, § 1.

## **TOBACCO TAX**

**Tax on cigarettes.** Minn. Stat. § 297F.10, subd. 1, was amended to change the annual amount that must be credited to the medical education and research costs account in the special revenue fund from \$3,937,000 to \$3,788,000. Subdivision 1 was also amended to provide that the amount is annually appropriated to the commissioner of health for distribution under paragraph (a) of Minn. Stat. § 62J.692, subd. 4. Effective July 1, 2023. 2023 Minn. Laws, Ch. 70, Art. 5, § 15.

## **DATA PRACTICES**

**Data Subject; Data Challenge and Appeal.** Minn. Stat. § 13.04, subd. 4(a), was amended to require a responsible authority to inform individuals of right to appeal when determining data are accurate and complete after receiving a challenge. Also, to permit the Commissioner of Administration to dismiss data challenge appeals when the appeal is not timely, involves data that were previously presented as evidence in court, or the individual submitting the appeal is not the subject of the challenged data. Effective July 1, 2023. 2023 Minn. Laws, Ch. 62, Art. 2 § 33.

**Political Subdivisions Licensing Data.** Minn. Stat. § 13.204 was created to classify certain data submitted to a political subdivision by a person seeking a license as private or nonpublic data. The treatment of a tax return cross-references the definition in section 270B.01, subdivision 2. Effective May 20, 2023. 2023 Minn. Laws, Ch. 52, Art. 19 § 75.

**Licensing Data; Cannabis Businesses.** Minn. Stat. § 13.411 was amended to add a new subdivision 12 that explains data submitted to the Office of Cannabis Management for a cannabis or hemp business license and for data related to investigations and disciplinary processes are classified by section 342.20. Effective July 1, 2023. 2023 Minn. Laws, Ch. 63, Art. 6 § 3.

**Personnel Data; Access by Labor Organizations.** Minn. Stat. § 13.43, subd. 6 was amended to permit government entities to disclose personnel data to the Public Employment Relations Board. The subdivision was also amended to require government entities to disclose personnel data (not Social Security numbers) to labor union to the extent necessary to conduct elections, investigate and process grievances, and to implement provisions of chapters 179 and 179A. The homes addresses, personal phone numbers and email addresses, dates of birth, and communications between union representatives and members, prospective members, and nonmembers are private data. Effective July 1, 2023. 2023 Minn. Laws, Ch. 53, Art. 8 § 1 and Art. 11 § 1.

### **CORRECTIONS TO PREVIOUS BULLETINS**

**Homeowners; homestead credit refund.** Regarding the change to Minn. Stat. §290A.04, subd. 2, the 2023 Property Tax legislative bulletin incorrectly states that the provision was effective May 25, 2023. The provision is effective for refunds based on property taxes payable in 2024 and following years.

**One-time refundable credit payment.** Regarding the one-time refundable payment, the 2023 Individual Income and Corporate Franchise Taxes legislative bulletin incorrectly states that one criterion for eligibility is to have had 2021 adjusted gross income “of under \$75,000 for single and married separate filers and \$150,000 for all other filers”. The correct income thresholds are under \$150,000 for married joint filers and under \$75,000 for all other filers.