

# 2024 SUPPLEMENTAL LEGISLATIVE BULLETIN



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

8/18/25 FINAL

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**Environmental Response and Liability.** Minn. Stat. § 115B.421 was amended to require that the Commissioner provide written notice to each county with a facility that qualifies for the closed landfill investment fund within 30 days, whenever money is spent or transferred from the fund for purposes other than its funded purposes under §§ 115B.39 – 115B.444. Effective May 22, 2024. 2024 Minn. Laws, Ch 116, Article 2, § 12.

**Conveyances, taxes paid before recording.** Minn. Stat. § 272.12, was amended to require the county auditor to determine at the time a contract for deed is presented for transfer and recording if there will be delinquent taxes within four months of the execution of the contract for deed. Also, the statute was amended to add the termination of a residential contract for deed document, as described in Minn. Stat. § 559.213, to the list of documents that may be recorded if there are delinquent taxes. Effective May 25, 2024. 2024 Minn. Laws, Ch. 123, Art. 16, § 1.

**Limited equity cooperative apartments.** Minn. Stat. § 273.11, subd. 8, was amended to add the newly enacted chapter 308C (Minnesota Cooperative Housing Act) to the list of how a corporation or association may be organized to be eligible to be a “limited equity cooperative.” Effective August 1, 2025. 2024 Minn. Laws, Ch. 96, Art. 2, § 2.

**Cooperatives and charitable corporations; homestead and other property.** Minn. Stat. § 273.124, subd. 3, was amended to add the newly enacted chapter 308C (Minnesota Cooperative Housing Act) to the list of how a corporation or association may be organized to claim homestead treatment for each dwelling or unit when a person who owns a share or shares in a corporation or association is entitled to occupy a building or unit. Effective August 1, 2025. 2024 Minn. Laws, Ch. 96, Art. 2, § 3.

**Manufactured home park cooperative.** Minn. Stat. § 273.124, subd. 3a, was amended to add the newly enacted chapter 308C (Minnesota Housing Cooperative Act) to the list of how a manufactured home park may be organized for the park to claim homestead treatment if each person who owns a share in the corporation is entitled to occupy a lot within the park. Effective August 1, 2025. 2024 Minn. Laws, Ch. 96, Art. 2, § 4.

**Leasehold cooperatives.** Minn. Stat. § 273.124, subd. 6, was amended to add the newly enacted chapter 308C (Minnesota Housing Cooperative Act) to the list of how a cooperative association may be organized to claim homestead treatment on behalf of the members of the cooperative for

each dwelling unit occupied by a member of the cooperative. Effective August 1, 2025. 2024 Minn. Laws, Ch. 96, Art. 2, § 5.

**Delayed net operating loss deduction.** Minn. Stat. § 290.0132, subd. 32, was amended to cross reference section 290.01, subdivision 19(b). Effective August 1, 2024. 2024 Minn. Laws, Ch. 85, § 90.

**Volunteer Firefighters Retirement.** Minn. Stat. § 424A was amended throughout to simplify and clarify that the statute should apply to volunteer firefighters and paid on-call firefighters, as well as those fire prevention personnel authorized by municipalities that do not have formal fire departments. These statutory changes introduced definitions for paid on-call, volunteer, and career firefighters, as well as specifically defining eligibility, while removing the attempts to do so from other subdivisions. Overall these changes served to clarify who the legislature intends be eligible for the Volunteer Firefighters Retirement pension. Effective January 1, 2025. 2024 Minn. Laws, Ch. 102, Art. 2, §§ 1-28.

**Qualifying for Fire State Aid.** Minn. Stat. § 477B was amended to match the language of the changes to the Volunteer Firefighters Retirement statute and bring its operation in line with those definitions. Minn. Stat. § 424A. Effective beginning with aids payable in 2025. 2024 Minn. Laws, Ch. 102, Art. 9, § 8.

## PETROLEUM

**Deadline for imposing petroleum tank cleanup fee.** Minn. Stat. § 115C.08, subd. 2, was amended to extend the deadline for the commissioner of revenue to impose the petroleum tank cleanup fee after receiving the fee imposition notice from the Petroleum Tank Release Compensation Board. The deadline for imposing the fee was extended from 60 to 90 days. Effective August 1, 2024. 2024 Minn. Laws, Ch. 114, Art. 2, § 46.

## SAFE AT HOME PROGRAM

**Definitions.** Minn. Stat. § 5B.02 (e) was amended to provide for individuals not residing in Minnesota to be considered an “eligible person” for the Safe at Home program if the individual certifies that they intend to reside in Minnesota within the next 60 days. Effective July 1, 2024. 2024 Minn. Laws, Ch. 123, Art. 15, § 1.

**Certification.** Minn. Stat. § 5B.03, subd. 3, was amended to provide Safe at Home certification for individuals not residing in Minnesota by certifying individuals for 60 days until they have moved to Minnesota at which point they are certified program participants for four years following the date of filing unless the certification is canceled, withdrawn, or invalidated before that date. Effective July 1, 2024. 2024 Minn. Laws, Ch. 123, Art. 15, § 2.

**Certification cancellation.** Minn. Stat. § 5B.04 was amended by adding a clause (f) requiring the secretary of state to cancel the Safe at Home Program certification of individuals not residing in Minnesota if they do not reside in Minnesota within 60 days of certification. Effective July 1, 2024. 2024 Minn. Laws, Ch. 123, Art. 15, § 3.

**Designated Address Use.** Minn. Stat. § 5B.05 was amended to clarify that a program participant may request their designated address be used by an entity as well as a person. Clause (a) was also amended to require a person or entity not to require the program participant to submit an address where the participant could be physically located as a substitute or addition to the designated address, or as a condition to receiving a service or benefit with exception. Clause (a) was further amended to provide an exception for a person or entity required to use the designated address, if the participant owns real property through a limited liability company or trust and requested mail correspondence from the person or entity be sent to the address of the real property as an alternative to the designated address. Effective July 1, 2024. 2024 Minn. Laws, Ch. 123, Art. 15, § 4.

## **DEBT BILL**

Unless otherwise noted, the provisions discussed in this bulletin can be found in 2024 Minn. Laws, Ch. 114.

**Exempt property.** Minn. Stat. § 270C.63, subd. 8, was amended to update the cross reference to Minn. Stat. § 550.37 to mean Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Certification by commissioner.** Minn. Stat. § 270C.65, subd. 1, was amended to update the cross reference to Minnesota Statutes, section 550.37 to mean Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Exempt property; Levy and sale by sheriff.** Minn. Stat. § 270C.67, subds. 1a and 11, were amended to update the cross references to Minn. Stat. § 550.37 and chapter 550 to mean Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Notice and Procedures.** Minn. Stat. § 270C.69, subd. 1, paras. (a) and (b) were amended to update the cross references to the Minn. Stat. chs. 550 and 571 sections to mean Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Exemptions.** Minn. Stat. § 550.37, subds. 2, 4, 12a, 14, 22, and 23, were amended, and subds. 2a-2c, 27, and 28 were added, to update and add exempt property. These amended and added exemptions do not affect the Department of Revenue. The Department of Revenue is still subject to the exemptions in Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Exemption of Insurance Policies.** Minn. Stat. § 550.39 was amended to add a cap, of up to \$1,000,000 per claim and subsequent award, to the exemption for the net amount payable to the insured or beneficiary of accident or disability insurance policy from execution, attachment, garnishment, or otherwise. The new cap does not affect the Department of Revenue. The Department of Revenue is still subject to the exemptions in Minnesota Statutes 2022. Effective

August 1, 2024, and applies to causes of action commenced on or after that date.

**General Garnishment Provisions.** Minn. Stat. § 571.72, subds. 6 and 9, were amended to add a cross-reference and update procedures for motions to determine objections regarding garnishments. These additions and amendments do not affect the Department of Revenue. The Department of Revenue is still subject to the procedures Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Objections and Request for Hearing.** Minn. Stat. § 571.914, subd. 1, was amended to remove language requiring a creditor to object to an exemption claim from a debtor within six business days of receipt of the exemption claim. The Department of Revenue is subject to the amended language. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Garnishment of Earnings.** Minn. Stat. § 571.92, was amended to add language clarifying that the exemptions found in Minn. Stat. § 550.37, apply to the garnishment of earnings if the debtor is a resident of Minnesota and the debtor's place of employment is in Minnesota regardless of where the employer is domiciled. The Department is subject to this amendment. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Definitions.** Minn. Stat. § 571.921, was amended to update the meaning of earnings, employee, and employer. Additionally, the amendment created a definition for the phrase "independent contractor." Further the amendment added a cross-reference to include Minn. Stat. § 571.927. The Department of Revenue is not subject to this amendment. The Department of Revenue is still subject to the exemptions in Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Limitation on Wage Garnishment.** Minn. Stat. § 571.922 was amended to update the maximum amount of an individual's earnings that are subject to garnishment. The Department of Revenue is not subject to this amendment. The Department of Revenue is still subject to the exemptions in Minnesota Statutes 2022. Effective April 1, 2025, and applies to causes of action commenced on or after that date.

**Penalty for Retaliation for Garnishment.** Minn. Stat. § 571.927 was amended to provide protection against retaliation by an employer for a wage garnishment to independent contractors. This Department of Revenue is not subject to this amendment. The Department of Revenue is still subject to the exemptions in Minnesota Statutes 2022. Effective August 1, 2024, and applies to causes of action commenced on or after that date.

**Liability of Spouses.** Minn. Stat. § 519.05 was amended to change the section heading, replacing "Husband and Wife" with "Spouses," and to remove language holding spouses jointly and severally liable for medical debts incurred by either spouse. The Department of Revenue is subject to this amendment. Effective October 1, 2024.