



Minnesota House of Representatives

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H.F. No. 1190, as introduced - 80th Legislative Session (1997-1998) Posted on Mar 03, 1997

1.1 A bill for an act
 1.2 relating to taxation; providing for an assessment on
 1.3 environmental emissions; providing for refundable FICA
 1.4 and income tax credits; authorizing loans to improve
 1.5 energy efficiency; providing rulemaking authority;
 1.6 appropriating money; proposing coding for new law in
 1.7 Minnesota Statutes, chapter 290; proposing coding for
 1.8 new law as Minnesota Statutes, chapter 216E.
 1.9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
 1.10 Section 1. [CITATION.]
 1.11 This act may be cited as the "Economic Efficiency and
 1.12 Pollution Reduction Act (EEPRA)."
 1.13 Sec. 2. [216E.01] [DEFINITIONS.]
 1.14 Subdivision 1. [SCOPE.] The definitions in this section
 1.15 apply to this chapter.
 1.16 Subd. 2. [COAL.] "Coal" means bituminous coal,
 1.17 subbituminous coal, lignite, and coke.
 1.18 Subd. 3. [COMMISSIONER.] "Commissioner" means the
 1.19 commissioner of revenue.
 1.20 Subd. 4. [LIQUID FUELS.] "Liquid fuels" means gasoline,
 1.21 liquefied petroleum gas, aviation gasoline, fuel oil and
 1.22 kerosene, diesel fuel, methanol from nonplant sources, and
 1.23 kerosene.
 1.24 Subd. 5. [NATURAL GAS.] "Natural gas" means a naturally
 1.25 occurring mixture of hydrocarbons and nonhydrocarbon gases found
 1.26 in porous geologic formations beneath the earth's surface, the
 1.27 principal constituent of which is methane.
 2.1 Subd. 6. [PERSON.] "Person" includes an individual,
 2.2 partnership, corporation, limited liability company,
 2.3 association, governmental unit or agency, or other public or
 2.4 private organization.
 2.5 Subd. 7. [PRIMARY CARBON-BASED FUELS.] "Primary
 2.6 carbon-based fuels" means coal, mixed municipal solid waste and
 2.7 refuse-derived fuel, natural gas, and liquid fuels.
 2.8 Sec. 3. [216E.02] [ENVIRONMENTAL EMISSIONS ASSESSMENT.]
 2.9 Subdivision 1. [ASSESSED FUELS.] (a) The use of primary
 2.10 carbon-based fuels and the sale of electricity to provide for
 2.11 in-state energy consumption are subject to an environmental
 2.12 emissions assessment under this section.
 2.13 (b) Ethanol, methanol from plant materials, wood, wood
 2.14 wastes, agricultural crops, crop residues, sludge, solvents,
 2.15 waste oil, hazardous waste, medical waste, and hydro-electricity
 2.16 are not subject to the assessment under this chapter.
 2.17 (c) The assessment does not apply to:
 2.18 (1) the use of coal, natural gas, or a petroleum product
 2.19 for combustion in the generating facility of an electric
 2.20 utility; or

2.21 (2) the use of liquid fuel as a physical component of a
 2.22 manufactured product.

2.23 Subd. 2. [CALCULATION OF ASSESSMENT.] (a) The
 2.24 environmental emissions assessment applies to carbon content of
 2.25 the fuel prior to burning. Calculation of the amount of carbon
 2.26 must be based on the estimated carbon content of the fuel
 2.27 according to fuel type or subtype. The department of public
 2.28 service shall set the estimates of carbon content to be used in
 2.29 the calculation. Subject to subdivision 3, the final assessment
 2.30 rates at the end of the five-year period are \$50 per ton of
 2.31 carbon content of the fuel.

2.32 (b) The interim assessments for the period beginning
 2.33 January 1, 1998, for gasoline, fuel oil, natural gas, coal, and
 2.34 electricity are:

2.35 <u>(1) gasoline</u>	<u>2.6 cents/gallon</u>
2.36 <u>(2) fuel oil</u>	
3.1 <u>(including diesel fuel)</u>	<u>2.9 cents/gallon</u>
3.2 <u>(3) natural gas</u>	<u>.15 cents/thousand cubic feet;</u>
3.3 <u>(4) coal having a heating value</u>	
3.4 <u>over 11,500 BTU per pound</u>	<u>\$6.00/ton of coal;</u>
3.5 <u>(5) coal having a heat value less</u>	
3.6 <u>than 11,500 BTU per pound</u>	<u>\$4.60/ton;</u>
3.7 <u>(6) coal fired electricity</u>	<u>.361 cents per kwh;</u>
3.8 <u>(7) gas fired electricity</u>	<u>.157 cents per kwh.</u>

3.9 (c) The assessment rate for electricity sold for
 3.10 consumption within the state shall be determined by the
 3.11 commissioner for each electric utility in mills per kilowatt
 3.12 hour of electricity sold. Each utility's final assessment rate
 3.13 is based on the total mix of fuels used in the generating
 3.14 facilities of the utility, or in the generating facilities of
 3.15 the power plants from which the Minnesota utility purchases
 3.16 electricity. The assessment on each fuel equals the assessments
 3.17 provided under paragraphs (a) and (b).

3.18 For the purposes of this paragraph, the generating
 3.19 facilities of a utility include facilities that are owned in
 3.20 whole or in part by the utility, or provide firm capacity or
 3.21 energy by contract to the utility for a term of at least one
 3.22 year.

3.23 If a utility shares a generating facility, the utility's
 3.24 share of the fuel used in and kilowatt hours of electricity
 3.25 produced by the facility must be calculated in proportion to the
 3.26 utility's share of ownership or use of the facility.

3.27 The assessment rate determined under this paragraph is
 3.28 applied to all electricity sold by a utility for consumption in
 3.29 the state, whether or not the electricity was generated at
 3.30 facilities of the utility.

3.31 (d) The assessment rate for nuclear generated electricity
 3.32 equals the average assessment on all assessable nonnuclear
 3.33 generated electricity sold to Minnesota customers.

3.34 Subd. 3. [PHASE-IN OF RATES.] (a) The department of public
 3.35 service shall set the assessment rates for primary carbon-based
 3.36 fuels as follows:

4.1 <u>(1) for the first full calendar year, the assessment rates</u>	
4.2 <u>are \$10 per ton of carbon content of the fuel;</u>	
4.3 <u>(2) for the second full calendar year, the assessment rates</u>	
4.4 <u>are \$20 per ton of carbon content of the fuel;</u>	
4.5 <u>(3) for the third full calendar year, the assessment rates</u>	
4.6 <u>are \$30 per ton of carbon content of the fuel;</u>	
4.7 <u>(4) for the fourth full calendar year, the assessment rates</u>	
4.8 <u>are \$40 per ton of carbon content of the fuel; and</u>	

4.9 (5) for the fifth full calendar year, and for all
 4.10 subsequent years, the assessment rates are \$50 per ton of carbon
 4.11 content of the fuel.

4.12 (b) The department of public service shall set the
 4.13 assessment rates for electricity as follows:

4.14 (1) for the first full calendar year, the assessment rates
 4.15 are 20 percent of the final assessment rate for electricity
 4.16 specified in subdivision 2, paragraph (c);

4.17 (2) for the second full calendar year, the assessment rates
 4.18 are 40 percent of the final assessment rate for electricity
 4.19 specified in subdivision 2, paragraph (c);

4.20 (3) for the third full calendar year, the assessment rates
 4.21 are 60 percent of the final assessment rates for electricity
 4.22 specified in subdivision 2, paragraph (c);

4.23 (4) for the fourth full calendar year, the assessment rates
 4.24 are 80 percent of the final assessment rate for electricity
 4.25 specified in subdivision 2, paragraph (c); and

4.26 (5) for the fifth full calendar year, and for all
 4.27 subsequent years, the assessment rates are the rate specified in
 4.28 subdivision 2, paragraph (c).

4.29 Subd. 4. [DEPOSIT OF ASSESSMENTS.] The assessments
 4.30 collected under this section must be credited to the general
 4.31 fund.

4.32 Sec. 4. [216E.03] [ASSESSMENT PROCEDURE.]

4.33 Subdivision 1. [COAL.] The carbon content of coal is
 4.34 assessed upon the first receipt of coal in the state for
 4.35 burning. Liability for the assessment is on the person who
 4.36 receives coal for burning. A person who receives coal shipped
 5.1 or brought into Minnesota has the burden of proving that the
 5.2 coal was not received for burning in Minnesota.

5.3 Subd. 2. [NATURAL GAS.] The carbon content of natural gas
 5.4 is assessed upon the first receipt of natural gas in the state.
 5.5 Liability for the assessment is on the person in the state who
 5.6 first receives natural gas from outside of the state. A person
 5.7 who receives natural gas piped, shipped, or otherwise brought
 5.8 into Minnesota has the burden of proving that the natural gas
 5.9 was not received for consumption in Minnesota.

5.10 Subd. 3. [WASTE AND REFUSE-DERIVED FUEL.] The carbon
 5.11 content of mixed municipal solid waste and refuse-derived fuel
 5.12 is assessed upon incineration of the fuel in the state.
 5.13 Liability for the assessment is on the person who burns mixed
 5.14 municipal solid waste and refuse-derived fuel in the state.

5.15 Subd. 4. [LIQUID FUELS.] The carbon content of liquid
 5.16 fuels is assessed when first withdrawn from storage at a
 5.17 pipeline terminal, river terminal, refinery, other storage
 5.18 facility, or otherwise first distributed in this state.

5.19 Subd. 5. [ELECTRICITY.] Electricity is assessed at the
 5.20 time of its sale by the electric utility to the consumer billed
 5.21 for the electricity. Liability for the assessment is on the
 5.22 consumer who is billed, but the electric utility is liable for
 5.23 collection and payment of the assessment.

5.24 Sec. 5. [216E.04] [REFUNDS.]

5.25 Subdivision 1. [HIGH IMPACT REFUND.] (a) A person who is
 5.26 not a utility is allowed a refund equal to the sum of the
 5.27 following amounts determined by multiplying the amount of the
 5.28 assessment determined under percentage of qualified sales column
 5.29 by the specified percentage in the percent of excess column:

<u>The amount of the assessment</u>	<u>Percent of Excess:</u>
<u>that exceeds the specified</u>	
<u>percentage of qualified sales:</u>	

5.33 (1) 2 percent 25 percent
 5.34 (2) 3 percent 25 percent
 5.35 (3) 4 percent 25 percent
 5.36 For purposes of this paragraph, the following terms mean:
 6.1 (1) "assessment" is the environmental emissions assessment
 6.2 the person pays under section 216E.02; and
 6.3 (2) "qualifying sales" are the person's total sales
 6.4 wherever made in connection with the person's trade or business
 6.5 conducted in this state, as determined under section 290.191.
 6.6 (b) A person qualifies for a refund under this subdivision
 6.7 if, for the first year when the person is subject to the
 6.8 assessment, the person provides a report to the commissioner of
 6.9 revenue in the form required by the commissioner on the results
 6.10 of a study of the person's operations and facilities. The study
 6.11 must identify capital improvements that will result in energy
 6.12 savings over five years or less that are equal to or greater
 6.13 than the cost of the improvements. The report must include a
 6.14 detailed plan for implementation of the improvements over a
 6.15 period that does not exceed five years from the last day of the
 6.16 first calendar year when the person became subject to the
 6.17 assessment. The report must also state the current level of
 6.18 carbon emissions related to the person's Minnesota operations,
 6.19 and the estimated level of emissions upon completion of the
 6.20 improvements. On the fifth annual application for a refund
 6.21 under this subdivision, the person must provide evidence
 6.22 satisfactory to the commissioner that the improvements described
 6.23 in the initial refund application have been completed. If the
 6.24 person has not completed the improvements by the end of the
 6.25 fifth calendar year during which the person has been subject to
 6.26 the assessment, the person is subject to recapture of all
 6.27 amounts previously paid to the person as refunds under this
 6.28 subdivision, plus interest on each refund computed from the date
 6.29 each refund was paid to the person, at the rate specified in
 6.30 section 270.75. The amount of the recapture must be paid no
 6.31 later than 90 days after the person has received notice from the
 6.32 commissioner of revenue that it is due, and is an assessable
 6.33 penalty for purposes of chapter 289A.
 6.34 Subd. 2. [LIQUID FUEL USED AS MATERIAL COMPONENT.] A
 6.35 person who uses liquid fuel that is exempt from the assessment
 6.36 under section 216E.02, subdivision 1, paragraph (c), may apply
 7.1 for a refund of the assessment paid on the fuel.
 7.2 Subd. 3. [APPLICATION.] Application for a refund under
 7.3 this section must be made on a form prescribed by the
 7.4 commissioner at the time of filing the annual return under
 7.5 section 216E.05, subdivision 1, and is subject to sections
 7.6 289A.40 and 289A.50.
 7.7 Subd. 4. [APPROPRIATION.] An amount sufficient to make
 7.8 refunds required by this section is appropriated to the
 7.9 commissioner from the general fund.
 7.10 Sec. 6. [216E.05] [ADMINISTRATION AND ENFORCEMENT.]
 7.11 Subdivision 1. [ANNUAL RETURNS.] A person subject to the
 7.12 assessment must file a return relating to the assessment due for
 7.13 the preceding calendar year with the commissioner by April 15
 7.14 each year on a form prescribed by the commissioner. Payment of
 7.15 the assessment to the extent not paid in full under subdivision
 7.16 2 must be submitted with the return.
 7.17 Subd. 2. [DECLARATION OF ESTIMATED ASSESSMENT.] A person
 7.18 required to pay an assessment under this chapter must make a
 7.19 declaration of estimated assessment due for the calendar year if
 7.20 it can reasonably be expected to be in excess of \$1,000. The

7.21 amount of estimated assessment with respect to which a
7.22 declaration is required must be paid in four equal installments
7.23 on or before the 15th day of March, June, September, and
7.24 December.

7.25 An amendment of a declaration may be filed between
7.26 installment dates but only one amendment may be filed in each
7.27 interval. If an amendment of a declaration is filed, the amount
7.28 of each remaining installment must be determined in a manner
7.29 established by rule.

7.30 The commissioner may grant a reasonable extension of time
7.31 of up to six months for filing a declaration.

7.32 Subd. 3. [FAILURE TO PAY ESTIMATED ASSESSMENT.] Section
7.33 115B.24, subdivision 3, applies to failure of a person to pay an
7.34 estimated assessment due under this chapter.

7.35 Subd. 4. [REFUNDS.] Section 289A.50 applies to the refunds
7.36 claimed and made under this chapter. Refunds of overpayments of
8.1 an estimated assessment must be made as provided in section
8.2 289A.56, subdivision 2.

8.3 Subd. 5. [EXCHANGE OF INFORMATION.] Notwithstanding
8.4 sections 13.68 and 116.075, the department of public service may
8.5 provide the commissioner with information necessary for the
8.6 enforcement of this chapter. The information disclosed must
8.7 retain its nonpublic nature to the extent that it was so
8.8 classified prior to disclosure to the commissioner. Information
8.9 obtained in the course of an audit of the taxpayer by the
8.10 commissioner is nonpublic or private data to the extent it is
8.11 not directly divulged in a return.

8.12 Subd. 6. [DUTIES OF THE COMMISSIONERS.] The commissioner
8.13 of public service shall provide to the commissioner the names
8.14 and addresses of all persons known by them to be subject to
8.15 assessments under this chapter, together with any information
8.16 concerning the amount of carbon to be assessed. Upon request by
8.17 the commissioner, the commissioner of public service shall
8.18 examine returns and reports filed with the commissioner and
8.19 notify the commissioner of any suspected inaccurate or
8.20 fraudulent declaration or return. The commissioner of public
8.21 service may assist in auditing a person subject to the
8.22 assessment under this chapter when requested by the commissioner.

8.23 Subd. 7. [RULES.] The commissioner may adopt rules
8.24 necessary to administer this chapter.

8.25 Subd. 8. [ENFORCEMENT.] The following audit, penalty, and
8.26 enforcement provisions apply to assessments under this chapter:
8.27 sections 289A.35 to 289A.37; 289A.38, subdivisions 1, 2, 5, and
8.28 6; 289A.40, subdivision 1; 289A.41; 289A.42, subdivision 1;
8.29 289A.55; 289A.60, subdivisions 1 to 10, 13, 18, and 19; 289A.63,
8.30 subdivisions 1, 2, and 7 to 10; and 289A.65.

8.31 Sec. 7. [216E.06] [USE OF ASSESSMENT REVENUES.]
8.32 (a) Revenue from the environmental emissions assessments
8.33 must be used as provided by this section. By August 1 of each
8.34 year, the commissioner of public service shall estimate the
8.35 amount of revenues to be collected in the next calendar year
8.36 from the assessment, less the refund under section 216E.04. In
9.1 addition, the commissioner of public service shall estimate the
9.2 respective proportions of the tax that are remitted or directly
9.3 paid (1) by individuals and households and (2) by business firms.

9.4 (b) The revenues must be divided in proportion to the
9.5 shares determined under paragraph (a), clauses (1) and (2):
9.6 (1) Revenues remitted or directly paid by individuals must
9.7 be used for a refundable income tax credit as provided by
9.8 section 290.0672.

9.9 (2) Revenues remitted or directly paid by business firms
9.10 must be used for a refundable payroll tax rebate as provided in
9.11 section 290.98.

9.12 Sec. 8. [216E.07] [ENERGY EFFICIENCY LOANS.]
9.13 Subdivision 1. [ESTABLISHMENT OF PROGRAM.] The
9.14 commissioner shall establish an energy efficiency loan program
9.15 to make low interest loans to businesses. The commissioner may
9.16 make loans for this purpose using moneys in the energy and
9.17 conservation account under section 216B.241, subdivision 2a,
9.18 that are appropriated for the loan program under this section or
9.19 other law.

9.20 Subd. 2. [COMMISSIONER.] For purposes of this section,
9.21 "commissioner" means the commissioner of trade and economic
9.22 development.

9.23 Subd. 3. [USE OF LOAN PROCEEDS.] Borrowers may use the
9.24 loan proceeds to pay for improvements recommended by audits
9.25 obtained to comply with section 216E.04, subdivision 1,
9.26 paragraph (b), clause (3).

9.27 Subd. 4. [UNDERWRITING STANDARDS.] The commissioner may
9.28 establish application forms, application procedures,
9.29 underwriting standards, and other rules for processing and
9.30 originating loans under this program.

9.31 Subd. 5. [LOAN TERMS.] (a) The commissioner shall specify
9.32 the provisions governing the loans, including whether they are
9.33 secured or unsecured, the terms, principal repayment schedules,
9.34 and any other provisions the commissioner deems appropriate.

9.35 (b) The commissioner may set and require that an
9.36 application fee be paid by applicants for loans under the
10.1 program.

10.2 (c) The loans must bear interest at no less than the
10.3 interest rate on Minnesota state general obligation, tax exempt
10.4 bonds. Higher interest rates may be charged, based on the
10.5 loans' security.

10.6 Subd. 6. [DEPOSIT OF REPAYMENT.] Repayments of loans made
10.7 under this program are deposited in the general fund and
10.8 credited to the loan subaccount of the energy and conservation
10.9 account for purposes of the loan program.

10.10 Subd. 7. [RULE MAKING.] The commissioner may adopt
10.11 administrative rules under chapter 14 to implement the
10.12 provisions of this section.

10.13 Subd. 8. [SEPARATE REVOLVING LOAN SUBACCOUNT.] A loan
10.14 subaccount is established as a separate bookkeeping account in
10.15 the energy and conservation account. This subaccount is a
10.16 revolving fund for the loan program under this section. All
10.17 appropriations for the loan program, repayment of loans, loan
10.18 fees, investment earnings, and other income of the program must
10.19 be credited to the subaccount. Upon termination of the program
10.20 under this section, any money in the loan subaccount cancels to
10.21 the general fund.

10.22 Subd. 9. [APPROPRIATION.] Amounts appropriated to the
10.23 energy and conservation account for purposes of the loan program
10.24 are appropriated to the commissioner to carry out the program's
10.25 functions, including the commissioner's administrative costs and
10.26 overhead. In addition, loan repayments and investment income of
10.27 the loan subaccount are appropriated to the commissioner for
10.28 these purposes.

10.29 Subd. 10. [EXPIRATION.] The authority to make loans under
10.30 this section expires on December 31, 2004.

10.31 Sec. 9. [290.0672] [EPPRA REFUND.]
10.32 Subdivision 1. [CREDIT ALLOWED.] An individual is allowed

10.33 a credit against the tax imposed by this chapter equal to the
10.34 allowable dollar amount, determined under subdivision 3, for
10.35 each of the following:
10.36 (1) the taxpayer,
11.1 (2) the taxpayer's spouse for a credit claimed on a joint
11.2 return, and
11.3 (3) each qualified dependent of the taxpayer.
11.4 Subd. 2. [DEFINITIONS.] (a) For purposes of this section,
11.5 the following terms have the meanings given.
11.6 (b) A "dependent" means a dependent as defined in section
11.7 152 of the Internal Revenue Code.
11.8 (c) A "qualified dependent" means a dependent who has
11.9 attained the age of 16 by the close of the taxable year.
11.10 Subd. 3. [DETERMINATION OF ALLOWABLE AMOUNT.] (a) By
11.11 August 31 of each year, the commissioner shall estimate the
11.12 total number of filers, spouses, and qualified dependents in the
11.13 next tax year.
11.14 (b) The allowable amount for taxable years beginning in the
11.15 next calendar year equals the amount revenues estimated by the
11.16 commissioner of public service under section 216E.06 that are
11.17 remitted or paid directly by individuals or households, divided
11.18 by the number estimated under paragraph (a).
11.19 Subd. 4. [CREDIT REFUNDABLE.] If the claimant is eligible
11.20 to receive a credit that is larger than the claimant's tax
11.21 liability under this chapter, the commissioner shall refund the
11.22 excess to the claimant.
11.23 Subd. 5. [DEPENDENT BARRED FROM CLAIMING OWN CREDIT.] No
11.24 credit may be paid to an individual claimed as a dependent on
11.25 the federal tax return of another individual.
11.26 Subd. 6. [APPROPRIATION.] An amount sufficient to pay the
11.27 refunds required by this section is appropriated to the
11.28 commissioner from the general fund.
11.29 Sec. 10. [290.98] [REBATE OF PAYROLL TAXES.]
11.30 Subdivision 1. [REBATE TO EMPLOYERS.] (a) Subject to
11.31 subdivision 3, the amount determined under section 216E.06,
11.32 paragraph (b), clause (2), must be paid as a rebate to employers
11.33 who make payments of Federal Insurance Contributions Act taxes
11.34 under section 3111 of the Internal Revenue Code.
11.35 (b) The rebate is determined for each employer as follows:
11.36 (1) multiply the amount of the tax paid by an employer
12.1 under section 3111 of the Internal Revenue Code by a percentage
12.2 equal to the percentage of the employer's total payroll that is
12.3 determined to be Minnesota payroll for purposes of section
12.4 290.191; and
12.5 (2) multiply the amount determined under clause (1) by a
12.6 percentage determined by dividing the amount specified in
12.7 paragraph (a) for the employer by the sum of the amounts
12.8 determined under clause (1) for all employers who apply for the
12.9 rebate for the taxable year and one-half of the self-employment
12.10 tax paid by Minnesota residents who apply for a rebate under
12.11 subdivision 2 for the taxable year.
12.12 Subd. 2. [REBATE TO INDIVIDUALS PAYING SELF-EMPLOYMENT
12.13 TAXES.] The rebate for a Minnesota resident who pays
12.14 self-employment tax under section 1401 of the Internal Revenue
12.15 Code is determined by multiplying one-half of tax paid during
12.16 the calendar year by a percentage determined under subdivision
12.17 1, paragraph (b), clause (2).
12.18 Subd. 3. [PAYMENT OF REBATES.] The rebate must be claimed
12.19 in the form provided on the income tax return and paid by the
12.20 commissioner.

12.21 Subd. 4. [APPROPRIATION.] The amount necessary to pay the
12.22 rebates provided in this section is appropriated from the
12.23 general fund to the commissioner.
12.24 Sec. 11. [APPROPRIATION.]
12.25 Subdivision 1. [APPROPRIATION.] The following amounts are
12.26 appropriated from the general fund for fiscal year 1998 for the
12.27 purposes designated:
12.28 (1) \$20,000,000 to the commissioner of public service for
12.29 deposit in the energy and conservation account established under
12.30 Minnesota Statutes, section 216B.241, subdivision 2a, to be used
12.31 for weatherization grants and loans to be made by the
12.32 commissioner of economic security to low income persons;
12.33 (2) \$20,000,000 to the commissioner of economic security
12.34 for deposit in the statewide fuel account, established under
12.35 Minnesota Statutes, section 268.371, for energy assistance to
12.36 low income households;
13.1 (3) \$14,000,000 to the metropolitan council for transit
13.2 operations;
13.3 (4) \$16,000,000 to the commissioner of transportation for
13.4 bridge repair;
13.5 (5) \$50,000,000 to the commissioner of public service for
13.6 deposit in the energy and conservation account established under
13.7 Minnesota Statutes, section 216B.241, subdivision 2a, to fund a
13.8 revolving loan fund to make energy efficiency loans to
13.9 businesses under section 8.
13.10 Subd. 2. [CARRYFORWARD.] Notwithstanding the provisions of
13.11 Minnesota Statutes, section 16A.28, the appropriations under
13.12 this section do not lapse and may be carried forward until spent
13.13 or June 30, 2001, whichever occurs first.
13.14 Sec. 12. [EFFECTIVE DATE.]
13.15 Sections 2 to 6 are effective January 1, 1998, and apply to
13.16 coal and natural gas first received, mixed municipal solid
13.17 waste, and refuse-derived fuel first burned and liquid fuels
13.18 first withdrawn or distributed in this state on and after that
13.19 date and to electricity sold after that date. Sections 7 to 10
13.20 are effective July 1, 1998.

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