## 2021 Minnesota Session Laws of Interest for Nonpublic School Leaders, Parents, and Students

Preliminary Draft—July 8, 2021

Prepared for MISF by Dr. Barry Sullivan

This summary includes selected laws passed by the legislature and signed by the governor from the "Regular Session" as well as those from the "First Special Session." It will be updated as changes occur, including new interpretations and links for further information. The internal links below are to major parts of this summary, followed by the overview of selected new laws.

Omnibus Prekindergarten Through Grade 12 Education Funding and Policy Act. Minnesota Session Laws - Chapter 13, 2021 First Special Session.

**2021 Regular Session Laws** 

**2021 First Special Session Laws** 

**Additional Resources for More Information** 

#### Chapter Number (with Link to Each Law) and Brief Description of Selected Provisions

## 13—Omnibus Prekindergarten Through Grade 12 Education Funding and Policy Act.

The major part of this First Special Session act increases the basic formula for funding public schools: 2.45 % in Fiscal Year (FY) 2022 and 2 % in FY 2023. This act funds the largest piece of the state's \$52 billion budget. The **basic formula boost accounts for most of new biennial spending**. In the debates involving a divided legislature (DFL-controlled House and Republican-controlled Senate), both sides gave up some specific proposals. In such divisions, the most feasible compromise is often seen as adding money to the basic funding formula for public education, rather than numerous policy changes and funding for new programs. **Nevertheless**, **there are changes and items to highlight for nonpublic schools**.

**Appropriations for Nonpublic Pupil Aids,** under Minnesota Statutes, sections 123B.40 to 123B.43 and 123.81. Article 1, section 10.

\$ 16.991.000 for FY 2022

\$ 17,450,000 for FY 2023

**Background note**: Nonpublic Pupil Aids are governed by Minnesota Statutes, section <u>123B.40-48</u>, and <u>Minnesota Rules</u>, <u>Chapter 3540</u>). This state aid program provides financial help to nonpublic school students in the following three areas:

- 1. Textbooks, standardized tests, and individualized instructional or cooperative learning materials;
- 2. Health services; and
- 3. Guidance and counseling services for secondary students.

A maximum, **per student rate is set yearly** by MDE for each of the three aids. Pupil request forms are forwarded from the public school to each nonpublic school (including home school)

asking for the forms. These forms must be completed and filed on behalf of each nonpublic school student.

**Appropriations for Nonpublic Transportation**, under Minnesota Statutes, section 123B.92, subd. 9). Article 1, section 10..

\$ 19,770,000 for FY 2022

\$ 19,906,000 for FY 2023

**Note:** School districts provide transportation services for students in **nonpublic schools**, many through contracted busing. Districts are reimbursed for these services based on a formula related to costs.

#### **Special Education (Article 5)**

- Appropriates \$10.4 million (onetime funding) for special education cross-subsidy reduction aid. Section 3, subd. 7.
- Establishes a process for schools to follow in amending students' individual education programs (IEPs) to provide recovery services to students for services and time lost due to the pandemic. Section 1.
- Requires the commissioners of education and human services to consult with stakeholders to **find strategies to streamline access and reimbursement for behavioral health services** for children with an individualized education program or an individualized family service plan who are enrolled in Medical Assistance. The commissioners shall provide an update, including any recommendations for statutory changes, to the legislature by November 1, 2021. Section 2.

Additional Background: Minnesota state law (125A.18) requires services for students with disabilities who are enrolled in nonpublic schools. MDE reports that 2,164 nonpublic school students were receiving special education services in the state during 2019, the most recent data). MDE maintains several links to "special education" on its website. Among those of interest:

- Special Education ("This page is a place for you to begin. The documents here may include links to other sections of our website related to special education in Minnesota")
- o Parental Rights
- Special Education in School Choice Settings, "Students attending Minnesota nonpublic schools may receive special education services through "shared time" arrangements with public school districts. Information on this page helps the state's public and nonpublic schools provide high-quality special education services to Minnesota students"

State Contact: Chris Reynolds, MDE – (651) 582-8330 e: <a href="mailto:christopher.reynolds@state.mn.us">christopher.reynolds@state.mn.us</a>

**Required Notification of Environmental Hazards**. Requires a school district, charter school, or **nonpublic school**, upon notification by the Department of Health or Pollution Control Agency, to notify school staff, students, and parents of an environmental hazard that may affect the health of students or school staff. The notice to include direction on how to obtain more information about the hazard. Article 7, section 1.

Nutrition Programs, School Lunch. Appropriates state funds for the following nutrition-related programs: school lunch; school breakfast; kindergarten milk; summer school food service replacement; and basic system support.

Extends the COVID-19 school meals formula adjustments enacted last year. Policy provisions include **prohibiting lunch shaming** and requiring respectful lunch policies. Policies must be posted. Article 8. Also, see this news account of the provision: <u>Minnesota Halts School Lunch Shaming Over Student Debts</u>. *StarTribune* (July 6, 2021).

Additional Background: Nutrition Programs include the National School Lunch and Breakfast Program; Afterschool Snack Program; Food Distribution Program; School Milk Programs; Fresh Fruit and Vegetable Program; Child and Adult Care Food Program; and Summer Food Service. Nutrition programs are available to nonpublic schools granted federal tax-exempt status under Internal Revenue Service Code 501(c) (3), with funding derived from federal and state governments. For detailed information on the various federal and state nutrition programs, see MDE's School Nutrition Programs.

**State Contact**: Food and Nutrition Services (FNS), MDE - (651) 582-8526 or (800) 366-8922. Email: mde.fns@state.mn.us

# A Broader Look at the 2021 Education Omnibus; Provisions of General Interest

#### Other items funded include:

- \$40 million to maintain existing **voluntary pre-kindergarten (VPK) and school readiness plus (SRP) seats**, continuing 4,000 seats across the state. For FY 2022 and 2023 only. Funds derived from general education revenue and money for other categorical programs that are based on "student average daily membership." However, for policy and other related appropriations, see Article 9, "Early Education."
- \$13 million for the "Grow Your Own" program to recruit and prepare community members to enter teaching. For grants to develop, continue, or expand this program under Minnesota Statutes, section 122A.73. Appropriations of \$6,500,000 each fiscal year of the biennium. Article 3, sections 6 and 7, subd. 4.
- \$6 million over both fiscal years for **teachers of color mentoring, induction, and retention** grants program under Minnesota Statutes, 122A.70. Administered by PELSB. Article 3, section 8, subd. 3.
- \$2 million over both fiscal years for **collaborative urban and greater Minnesota educators of color grants** under Minnesota Statutes 122A.635. Administered by PELSB. Article 3, section 8, subd. 2.
- \$750,000 in FY 2022 for **Black Men Teach Twin Cities Grants**. For transfer to the Office of Higher Education to establish partnerships with eight school district elementary or elementary charter schools with a goal of increasing the number of black male teachers to 20 percent of the employees at each school site. Article 3, section 7, subd. 2.
- \$3 million over the biennium to the **Sanneh Foundation** to be directed toward **programs for low-performing and chronically absent students** with a focus on low-income students and students of color. Article 2 section 4, subd. 22.
- \$4 million in **English learner (EL)** cross-subsidy reduction aid, supplementing English learner revenue for four years with payments of an additional \$2 million per year (fiscal years 2022 through 2025). Allocated to school districts and charter schools based on their share of EL and concentration revenue. Article 1, sections 9 and 10, subd. 11.
- \$3,000,000 in FY 2022 for grants to Minnesota licensed teachers to complete the Language Essentials for Teachers of Reading and Spelling (LETRS) program. Article 3, Section 7, subd. 11.

- \$1.7 million for **non-exclusionary discipline training** for teachers. Funding in FY 2022 only. Eligible grantees include school districts, charter schools, intermediate districts, and cooperative units. Article 3, Section 7, subd. 5.
- \$1.5 million to Girls in Action to encourage and support low income girls of color. Article 2, section 4, subd. 10.
- \$1 million for a **digital well-being** grant to LiveMore ScreenLess. Article 2, sections 3 and 4, subd. 28.
- \$1.2 million over both fiscal years for specified **grants to museums and education centers** in the state. Article 2, section 4, subd. 18.

#### **Policy changes include:**

- Amends statutes (120A.35) relating to absences for **religious observance**, requiring that public school boards provide **annual notice to parents of the district's policy** relating to pupil absence from school for religious observance. Reasonable efforts must be made by a school district to accommodate any pupil who wishes to be excused from a curricular activity for a religious observance. Existing law has required that, "Reasonable efforts must be made by a school district to accommodate any pupil who wishes to be excused from a curricular activity for a religious observance." Article 1, section 1.
- Suspends until June 1, 2023, implementation of revised academic standards not already implemented as of January 1, 2021; allows the commissioner to continue current rulemaking activities and develop future statewide assessments. Effective the day following final enactment. Article 2, section 2.
- **Teachers.** Article 3 of this session law
  - © Establishes "Come Teach in Minnesota Hiring Bonuses," a program to support "districts and schools" recruiting and offering hiring bonuses for licensed teachers who are American Indian or a person of color from another state or country in order to meet staffing needs in shortage areas in economic development regions in Minnesota. Allows a bonus of \$2,500 to \$5,000 to an eligible teacher, and a bonus of \$4,000 to \$8,000 to an eligible teacher with a license in a shortage area. Requires a teacher to be paid half of the bonus when starting employment and half after four years of service. The commissioner must establish a process for districts or schools to seek reimbursement for hiring bonuses given to teachers in shortage areas moving to and working in Minnesota schools experiencing specific shortages. Appropriations of \$200,000 each fiscal year to support the program. Sections 1 and 7.
  - Requires (rather than "encourage") public schools to establish mentorship programs for teachers new to the profession or district. Section 5.
  - Public schools are required to use staff development revenue for teacher mentorship. Section 2.
  - Clarifies and modifies provisions relating to eligible students and eligible programming in American Indian Teacher Preparation programs.
- **Corporal Punishment, Charter Schools**. Requires charter schools to comply with Minnesota statute prohibiting corporal punishment (121A.58). Effective July 1, 2021. Article 4, section 1.
- Charter Schools, Corrective Action Plans. Limits the length of a corrective plan the commissioner can impose on an authorizer and modifies requirements an authorizer on a

- corrective plan must fulfill to resolve the basis for corrective action. Effective July 1, 2022. Article 4, section 2.
- Limit Screen Time for Children in Preschool and Kindergarten. "A child in a publicly funded preschool or kindergarten program may not use an individual-use screen, such as a tablet, smartphone, or digital media, without engagement from a teacher or other student." Does not apply to children with an individualized family service plan, an IEP, or a 504 plan. Effective July 1, 2022. Article 9, section 2.

#### Among the many proposals **not included** in the final compromise:

- Expanding the requirement that each district provide guidance and counseling services to nonpublic pupils, including elementary students enrolled in a nonpublic school within the school district.
- Establishing Education Savings Accounts, which would have provided money to families who choose to leave public schools for eligible private schools.
- Abolishing the Perpich Center for Arts Education.
- Eliminating governor's ability to authorize commissioner to close schools.
- Prohibiting K-13 dismissals in public schools.
- Tiered licensure changes.
- Early learning scholarships prioritized for 0-2.

These proposals **not adopted** in the final agreement are among others advanced by various sides in the discussions.

For a more detailed summary, see the <u>House Research Summary of the Omnibus Pre-K through</u> Grade 12 Finance and Policy Act, Chapter 13, 2021 First Special Session. July 7, 2021.

# Minnesota Session Laws – 2021 Regular Session

### Chapter (with Link to Each Law) and Description of Selected Laws and Provisions

- **6**—Relating to **domestic abuse**. Enacts the Uniform Recognition and Enforcement of Canadian Orders for Protection Act
- 12—Relating to workers' compensation, adopting recommendations of the Workers' Compensation Advisory Council.
- 14—Open Meeting Law Technological and Pandemic Updates. "Updates various provisions of the Open Meeting Law (OML)...under chapter 13D to reflect modern technology used for remote meetings of public bodies. The act also amends the OML to address the operation of public meetings during a health pandemic. Language permitting a public body to charge for costs incurred for remotely connecting to a meeting is removed throughout the provisions of the OML." Various effective dates, including some that are retroactive. See <a href="House Research Summary">House Research Summary</a> for details.

<u>30</u>—Omnibus Health and Human Services Policy Act. Comprising 19 articles, this act contains policy provisions relating to health care and human services programs, licensing and background studies, child protection, and health boards. Included are articles relating to child protection; Department of Human Services licensing and background checks; health licensing standards; and mental health standards. For details, see this extensive (58 pages) <u>House Research Summary</u>.

## Minnesota Session Laws 2021 - First Special Session

Chapter Number (with Link to Each Law) and Brief Description of Selected Laws and Provisions

1—Omnibus Legacy Funding. Appropriates money from the outdoor heritage fund, clean water fund, parks and trails fund, and arts and cultural heritage fund. The four funds were established by the "Legacy Amendment," a constitutional amendment passed by the voters in 2008 that raised the state's sales tax 3/8 of one percent and dedicates the receipts.

Among the many provisions, below are a select few relating to arts and cultural heritage (Article 4, Section 33)

- \$5 million is appropriated to the Department of Education for the regional library grants program, as well as \$110,000 each year for water safety grants and \$100,000 each year for the Minnesota Book Awards and programming.
- \$70.4 million to the Minnesota State Arts Board for grants to artists and art organizations, arts education, and diverse cultural arts traditions, and to provide 30 percent of this total funding to the Regional Arts Council throughout the state.
- \$33 million to the Minnesota Historical Society for their statewide programs, and to provide grants and funding toward the following activities: grants to local and regional historical societies and partners in programming, including:
  - o Statewide Historic and Cultural Grants;
  - Statewide History Programs;
  - o History Partnerships; and
  - o Digital Library
- **\$9.55 million** to the **Minnesota Humanities Center** for several specified purposes, including:
  - o \$1.85 million to **Children's Museums for grants** on exhibits and outreach;
  - \$5 million to the Community Identity and Heritage Grant Program for competitive grants to preserve the cultural heritage of Minnesota and provide grants to diverse community groups throughout the state; and
  - o \$200,000 for grants to the Minnesota Civics Education Coalition.

See this **House Research summary** for many more details.

**2**— Omnibus Higher Education Funding and Policy. Article 1 of this major law provides funding for state fiscal years 2022 and 2023 directed toward the Minnesota Office of Higher

Education (OHE); Minnesota State Colleges and Universities system (MnState); University of the Minnesota system; and Mayo Clinic. The second article includes numerous policy provisions affecting higher education in Minnesota.

Selected provisions of interest for students, parents, and school leaders in K-12 nonpublic schools

**Funding** appropriated to the **Minnesota Office of Higher Education (OHE)**. Article 1, section 2, includes the following:

- **Student-Parent Information**. Appropriations of \$122,000 per year to provide information on planning for postsecondary education to students and parents under Minnesota Statutes, section 136A.87 (Subd. 10).
- **Get Ready!** Appropriations of \$180,000 per year to OHE's Get Ready! initiative, a college and career readiness program (Subd. 11). For more information on this program, see this link to <u>Get Ready!</u> at the OHE website
- Minnesota Education Equity Partnership. Appropriations of \$45,000 per year for a pass-through grant to the Minnesota Education Equity Partnership, a nonprofit organization focused on education equity for students of color and American Indian students (Subd. 12).
- MnLINK gateway and Minitex. Appropriations of \$5.9 million per year for a pass-through grant for Minitex and MnLINK, a library network that facilitates resource sharing (Subd. 15).
- Statewide Longitudinal Education Data System (SLEDS). Appropriates base-level funding of \$1.78 million per year for SLEDS, an interagency database project matching student data from pre-K through completion of postsecondary education and into the workforce (Subd. 16). For more information, see this link to <u>SLEDS</u>.
- College Possible. Appropriations of \$550,000 per year for a pass-through grant to College Possible. This is \$100,000 above base for the biennium. College Possible is a nonprofit organization that supports programs encouraging low-income students to attend and graduate from college. The appropriation must be allocated proportionally to students from greater Minnesota and the seven- county metropolitan area. Funds are to be used for supporting students who plan to attend colleges and universities in Minnesota (Subd. 18). See link to College Possible for more information about this program
- **Teachers** (summary below on based on House Research description).
  - o **Grants to student teachers in shortage areas**. Appropriates \$500,000 per year for grants to teacher candidates in shortage areas under Minnesota Statutes, section 136A.1275. This is \$1.5 million below base for the biennium but note that the scope of this program has been narrowed and a new, separate grant program for underrepresented teacher candidates has been added (Subd. 25).
  - o **Grants to underrepresented student teachers**. Appropriates \$1 million per year in new funding for the grant program for underrepresented minority teacher candidates established in article 2 of the act. This program was spun-off from the existing teacher candidate grant program at section 136A.1257. The base appropriation will increase to \$1.125 million per year for the next biennium (Subd. 26).

- Teacher shortage loan repayment. Appropriates base-level funding of \$200,000 per year for teacher shortage loan forgiveness under Minnesota Statutes, section 136A.1791 (Subd. 27).
- Concurrent Enrollment Grants. Appropriates \$340,000 per year in base-level funding for grants to expand concurrent enrollment opportunities. This occurs under the new statutory program created at article 2 of the act, which would be codified at Minnesota Statutes, section 135A.102. This takes the place of a similar \$340,000 per year base appropriation to expand concurrent enrollment, which has previously existed within the appropriation rider language (Subd. 37).
- Aspiring Teachers of Color Scholarship Pilot Program. Appropriates \$1.5 million per year in in new funding for the aspiring teachers of color scholarship pilot program established in article 2 of the act. A onetime appropriation (Subd. 38).

**Board of Trustees of the Minnesota State Colleges and Universities. Provides total appropriations of** 792 million in Fiscal Year 2022, and \$789.5 million in Fiscal Year 2023 for the "MnState" system. (Article 1, Section 3.)

**Board of Regents of the University of Minnesota**. Provides total appropriations of \$692.813 million per year for the university system. (Article 1, Section 4.)

**Higher Education Provisions—Article 2.** This article includes numerous higher education policy provisions, including new programs and changes to existing programs. A few selected provisions, based on descriptions in the <a href="House Research Summary">House Research Summary</a>:

- Underrepresented student teacher grants. Establishes a "new grant program for student teachers who belong to a racial or ethnic group underrepresented in the state's teacher workforce. This new program is spun off from the existing student teacher candidate grant program at Minnesota Statutes, section 136A.1275." (Section 12.) The program is established within the Minnesota Office of Higher Education—see grants to underrepresented student teachers in the description for OHE programs above.
- Student teacher candidate grants in shortage areas. Removes the underrepresented racial or ethnic group criteria for eligibility from this program, as this becomes its own separate program in section 12 of this article [above]. Expands the program to student teachers who intend to teach in a rural school district." (Section 13.)
- Teacher shortage loan repayment program. Renames the program from "loan forgiveness" to "loan repayment." The definition of a "teacher shortage area" is replaced with the new definition of a "license shortage area." Expands the program to teachers from underrepresented racial or ethnic groups and to those who teach in a rural school district. (Section 15.)
- Aspiring Minnesota teachers of color scholarship pilot program. Establishes a new scholarship, administered by the Office of Higher Education (OHE), for people of color and American Indians enrolled in a teacher preparation program. The first scholarships would be awarded by November 1, 2021. (Section 45.) See the <u>program description above</u> with appropriations to OHE.

Open this **House Research Summary** for a detailed review.

- **3**—Omnibus Agriculture Finance Act. This law includes an article providing funding to the Department of Employment and Economic Development (DEED) to administer the **Border-to-Border Broadband Development Grant Program.** Article 2. Funding to award grants to eligible entities for broadband development projects is not included in this act. For details on other provisions in this act, see the <u>House Research Summary of Chapter 3, 2021 First Special Session Law</u>.
- 5—Omnibus **Transportation Funding and Policy Act**. This major transportation package includes the following provisions:
  - Funding for the Safe Routes to School (SRTS) program: \$5,500,000 in Fiscal Year (FY) 2022 and \$500,000 in FY 2023. If the appropriation for either year is insufficient, the appropriation for the other year is available for it. Article 1, Section 2, subd. 2(c). Background on this program:
    - Safe Routes to School (SRTS) Program. MnDOT's Safe Routes to School program provides funding and resources to community and school groups to support making it safer and easier for students to walk, bike and roll to school, and in daily life. Since 2006, MnDOT has awarded almost \$50 million in funding to Minnesota communities. In 2020, a new statewide strategic plan, centering in equity, was developed with partners from around the state to guide the work of the program. Statewide programs include Walk! Bike! Fun! bicycle and pedestrian safety curriculum, the MnSRTS Resource Center and support for communities implementing SRTS strategies. Nonpublic schools are eligible to apply for grants from federal and state appropriations for SRTS.

State Contact: Dave Cowan, SRTS Coordinator. E-mail: <a href="mailto:dave.cowan@state.mn.us">dave.cowan@state.mn.us</a>
Refer to the program website and sign up for e-mail updates on future solicitations and r resources: <a href="mailto:Safe Routes to School">Safe Routes to School</a> or <a href="http://www.dot.state.mn.us/saferoutes/index.html">http://www.dot.state.mn.us/saferoutes/index.html</a>
Background from the *Directory of Programs and Policies Affecting Nonpublic Schools*, which is available on MISF's website for member schools.

- Article 4, section 131, provides a **limited** "school bus age exemption" for type III vehicles that are 12 years or older, allowing them to remain in service until August 31, 2022, if these conditions are met:
  - 1. The vehicle would otherwise be required to leave service between March 1, 2021, and June 30, 2022, because of the vehicle's age; and
  - 2. The vehicle passes all required state inspections. This section is effective the day following final enactment and expires on August 31, 2022.
- School Bus Knowledge Test Availability. Article 4, section 135, requires the Commissioner of Public Safety to ensure adequate availability of time slots for knowledge tests for school bus endorsements. These tests must be readily available across the state. Where necessary to provide adequate time slots, the commissioner must prioritize these tests above class D driver's license knowledge tests.

  This section is effective the day following final enactment and expires December 31, 2021

- School Bus Stop-Signal Arm Camera Grants Report. Article 4, Section 138, requires that, by December 15, 2023, the Commissioner of Public Safety, in coordination with the State Court Administrator, submit a report on school bus stop-signal arm camera systems to legislative committees with jurisdiction over transportation finance and policy. Several requirements for report contents are specified.
- **6 Omnibus Environment and Natural Resources**. This major act funds, in part, the Department of Natural Resources, Pollution Control Agency, Board of Water and Soil Resources, Explore Minnesota Tourism, Conservation Corps, Minnesota Zoo and the Science Museum of Minnesota. It also includes many policy provisions. One of these prohibits the manufacture and sale of food packages containing "forever" chemicals called perfluoroalkyl substances, or PFAS—effective January 1, 2024. See this report from *House Session Daily* for a summary of the bill as sent to the governor: Omnibus Environmental Bill Clears House, Heads to the Governor (June 25, 2021).
- **7** Omnibus Health and Human Services. An expanded summary will be provided in future updates. For now see this report from *House Session Daily* for a summary of the bill as sent to the governor: <u>House, Senate pass omnibus health and human services bill</u> By Tim Walker. View a <u>summary of the provisions</u> and the <u>change spreadsheet</u>]
- **8**—Omnibus Housing Finance and Policy Act. Comprising six articles, this act includes appropriations to the Minnesota Housing Finance Agency (MHFA) for various programs as well as numerous policy changes. Among policy amendments:
  - Ending the governor's eviction moratorium,
  - Creating temporary limits on evictions and lease renewals, and
  - Establishing a task force on shelter along with a report to the legislature

See <u>House Research Summary</u> or <u>https://www.house.leg.state.mn.us/hrd/as/92/2021-1/as008.pdf</u> for more details.

Background on homelessness affecting school age children and youth from the Wilder Foundation; Minnesota Homeless Study. "An estimated 13,300 Minnesota youth on their own experience homelessness over the course of a year [2018 data]... Young people on their own are some of the least visible and most vulnerable people experiencing homelessness. From night to night, they may need to find a new place to stay (known as couch hopping), go to shelters, or sleep in their cars or on public transportation...." See link for more

- 10—Omnibus Government Funding Act. Appropriations are provided to the Department of Employment and Economic Development, Department of Labor and Industry, Bureau of Mediation Services, and Workers' Compensation Court of Appeals. Amendments are also made to related statutes.
- 11—Omnibus Public Safety Act. Appropriates money for various parts of state government, including courts; public safety; corrections; Guardian ad Litem Board, state auditor, Legislative Coordinating Commission; Department of Natural Resources, Board on Judicial

Standards; and Board of Public Defense. Amends numerous provisions relating to public safety; courts; corrections; sexual offenders; crime victims; background checks; forfeiture; law enforcement; human rights; and data practices. More details in a future update.

- 12—Omnibus Government Operations. Appropriates money for certain constitutional offices; legislature; certain state agencies; offices; departments; boards; commissions; certain retirement accounts; general contingent accounts; tort claims; state lottery; Minnesota Historical Society; Minnesota Humanities Center; and military and veterans affairs. The act also makes changes in policy affecting state government operations. More details in a future update.
- 13—Omnibus Prekindergarten Through Grade 12 Education Funding and Policy Act. See summary above.
- 14—Omnibus Tax Act. A succinct summary from Session Daily as the bill passed the House of Representatives: "The bill would produce \$49.1 billion in revenue in the 2022-23 biennium that started Thursday and provide \$4.2 billion in refunds, aids and credits, including \$761 million in new tax cuts and credits. The biggest portion of that \$761 million would come from pulling state tax law into conformity with the federal government on tax exempt status for forgiven Paycheck Protection Program loans and unemployment benefits up to \$10,200. The Revenue Department is expected to provide guidance to taxpayers on amending their 2020 tax returns." Minnesota House of Representative: Session Daily (July 1, 2021).

For details and guidance on implementation of this new law, see the Minnesota Department of Revenue webpage, 2021 Tax Law Changes. Note their links for future guidance: "More Information to Come. We'll provide updates, guidance, and resources on our website and through email bulletins, including criteria that would require unemployment compensation or PPP recipients to amend their returns. We will share updates as soon as they are available. For the latest information:

- Check this page [https://www.revenue.state.mn.us/tax-law-changes]
- Subscribe to our Tax Law Changes email updates.

You may also email your questions to <u>TaxLawChanges@state.mn.us</u>.

# **Additional Resources for More Information**

At these links you will find the full text to each law passed in both the 2021 regular and special sessions

2021 Regular Session Laws 2021 First Special Session Laws

Below are links to detailed House Research Department summaries of many (not all) laws passed in both the 2021 regular and first special session

House Research Summaries of 2021 Regular Session Laws

House Research Summaries of 2021 First Special Session Laws.

Note: Summaries are not done on all new laws.

House Research Summary of the Omnibus Pre-K through Grade 12 Finance and Policy Act, Chapter 13, 2021 First Special Session. July 7, 2021.

**2021** Legislative Update (7/2/21). Minnesota Department of Education's presentation outlines the 2021 legislative session changes.

#### **News Reports**

<u>Minnesota House of Representative: Session Daily</u> (July 1, 2021). Includes links to reviews of major legislation debated and passed in the final days of the special session.

Long, Strange Trip: Legislature Passes New Budget. MPR (June 30, 2021).

<u>Special Session Over; Here's Where Legislature Landed on 10 Top Issues.</u> *Minneapolis Star Tribune* (July 2, 2021).

Legislature Passes \$52B Budget Minneapolis Star Tribune (July 1, 2021).

Minnesota Got \$500 million for Early Childhood Programs. Here's Where It's Going. Minnesota Reformer (July 7, 2021).

<u>Video: Renewable/solar industry gets \$31 million in incentives — which includes grant program</u> for schools CBS MINNESOTA

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