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State of Minnesota  
**HOUSE OF REPRESENTATIVES**

**EIGHTY-FIFTH  
SESSION**

**HOUSE FILE No. 1324**

February 22, 2007

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The bill was read for the first time and referred to the Committee on Finance

1.1 A bill for an act  
1.2 relating to education finance; authorizing levy authority for certain unfunded  
1.3 severance and retirement costs faced by school districts that have participated in  
1.4 the cooperative secondary facilities program.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. **LEVY AUTHORITY FOR UNFUNDED SEVERANCE AND**  
1.7 **RETIREMENT COSTS.**

1.8 Subdivision 1. **Eligibility.** A school district qualifies for eligibility under this  
1.9 section if the district:

1.10 (1) participated in the cooperative secondary facilities program;

1.11 (2) consolidated with at least two other school districts; and

1.12 (3) has unfunded severance or retirement costs.

1.13 Subd. 2. **Levy amount.** An eligible school district may annually levy up to  
1.14 \$150,000 for unfunded severance or retirement costs. This levy authority expires after  
1.15 taxes payable in 2017.

1.16 Subd. 3. **Revenue reserved.** A school district that levies under this section must  
1.17 reserve the proceeds of the levy and spend those amounts only for unfunded severance  
1.18 or retirement costs.

1.19 **EFFECTIVE DATE.** This section is effective for taxes payable in 2008.