

1.1 Senator moves to amend S.F. No. 2188 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2024, section 124D.995, subdivision 6, is amended to read:

1.4 Subd. 6. **Expiration.** This section expires on June 30, ~~2027~~ 2028, and any balance
1.5 remaining in the account is canceled to the general fund.

1.6 **EFFECTIVE DATE.** This section is effective July 1, 2025.

1.7 Sec. 2. Minnesota Statutes 2024, section 126C.43, subdivision 2, is amended to read:

1.8 Subd. 2. **Payment to unemployment insurance program trust fund by state and**
1.9 **political subdivisions.** (a) A district may levy the amount necessary (1) to pay the district's
1.10 obligations under section 268.052, subdivision 1, and (2) to pay for job placement services
1.11 offered to employees who may become eligible for benefits pursuant to section 268.085 for
1.12 the fiscal year the levy is certified.

1.13 (b) Districts with a balance remaining in their reserve for reemployment as of June 30,
1.14 2003, may not expend the reserved funds for future reemployment expenditures. Each year
1.15 a levy reduction must be made to return these funds to taxpayers. The amount of the levy
1.16 reduction must be equal to the lesser of: (1) the remaining reserved balance for reemployment;
1.17 or (2) the amount of the district's current levy under paragraph (a).

1.18 (c) For fiscal years prior to fiscal year 2028 only, the amount in paragraph (a) must not
1.19 include the amounts for hourly school employees during the period of the summer term.
1.20 For fiscal year 2028 and later, for special education paraprofessionals, a school district that
1.21 chooses to include the special education paraprofessional's unemployment costs in its special
1.22 education reimbursement expenditures under section 125A.76 must exclude these same
1.23 amounts from the amount in paragraph (a).

1.24 Sec. 3. Laws 2023, chapter 55, article 1, section 33, is amended to read:

1.25 Sec. 33. **UNEMPLOYMENT INSURANCE REPORT.**

1.26 By January 15 of each year, the Department of Education, in consultation with the
1.27 Department of Employment and Economic Development, must report to the legislative
1.28 committees with jurisdiction over education the balances in unemployment insurance aid
1.29 accounts and information about the annual changes in reimbursable costs for school workers
1.30 receiving unemployment insurance benefits. To the extent possible, the report must break

out the costs by district and major job classes including separately identifying special education paraprofessionals from other paraprofessionals. The report must be filed according to Minnesota Statutes, section 3.195.

EFFECTIVE DATE. This section is effective for reports filed after July 1, 2025.

Sec. 4. **APPROPRIATION; SCHOOL UNEMPLOYMENT AID.**

Subdivision 1. Department of Education. The sums indicated in this section are appropriated from the general fund to the Department of Education in the fiscal years designated.

Subd. 2. School unemployment aid. (a) For unemployment aid under Minnesota Statutes, section 124D.995:

\$	<u>30,000,000</u>	<u>.....</u>	<u>2026</u>
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\$	<u>70,000,000</u>	<u>.....</u>	<u>2027</u>
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(b) This appropriation is subject to the requirements under Minnesota Statutes, section 124D.995.

(c) This is a onetime appropriation."

Amend the title accordingly