

(g) The appropriations in paragraphs (d), (e), and (f), may not be used for indirect costs claimed by an institution or governing body. The commissioner of administration must consider the recommendations of the Minnesota Public Educational Radio Stations before awarding grants under Minnesota Statutes, section 129D.14, using the appropriations in paragraphs (d), (e), and (f). No grantee is eligible for a grant unless they are a member of the Association of Minnesota Public Educational Radio Stations on or before July 1, 2015.

(h) Any unencumbered balance remaining the first year for grants to public television or radio stations does not cancel and is available for the second year.

Sec. 12. **CAPITOL AREA ARCHITECTURAL AND PLANNING BOARD**

\$ 340,000 \$ 345,000

Sec. 13. **MINNESOTA MANAGEMENT AND BUDGET**

\$ 22,398,000 \$ 23,691,000

\$1,000,000 in fiscal year 2016 and \$2,000,000 in fiscal year 2017 are to maintain and upgrade statewide business systems, including, but not limited to, the statewide accounting system, the human resource and payroll system, the employment application system, the enterprise learning management system, the budget planning and analysis system, the fiscal note tracking system, and capital budget system.

\$121,000 the first year and \$122,000 the second year are to develop and implement a return on taxpayer investment (ROTI) methodology using the Pew-MacArthur Results First framework to evaluate corrections and human services programs administered and funded by state and county governments. The commissioner shall engage and work with staff from Pew-MacArthur Results First, and shall consult with representatives of other state agencies, counties, legislative staff, the commissioners of corrections and human services, and other commissioners of state agencies and stakeholders to implement the established methodology. The commissioner of management and budget shall report on implementation progress and make recommendations to the governor and legislature by January 31, 2017.

The commissioner must report to the chairs and ranking minority members of the House of Representatives State Government Finance Committee and the Senate State Departments and Veterans Budget Division by July 15, 2015, on the gainsharing program in Minnesota Statutes, Section 16A.90. The report must include information on how the commissioner has promoted the program to state employees, results achieved under the program, and recommendations for any legislative changes needed to make the program more effective.

Sec. 14. **REVENUE**

**Subdivision 1. Total Appropriation**

\$ 144,438,000 \$ 146,112,000

**Appropriations by Fund**

**2016**

**2017**

<u>General</u>	<u>140,203,000</u>	<u>141,877,000</u>
<u>Health Care Access</u>	<u>1,749,000</u>	<u>1,749,000</u>
<u>Highway User Tax Distribution</u>	<u>2,183,000</u>	<u>2,183,000</u>
<u>Environmental</u>	<u>303,000</u>	<u>303,000</u>

**Subd. 2. Tax System Management**

115,822,000

117,496,000

**Appropriations by Fund**

<u>General</u>	<u>111,587,000</u>	<u>113,261,000</u>
<u>Health Care Access</u>	<u>1,749,000</u>	<u>1,749,000</u>
<u>Highway User Tax Distribution</u>	<u>2,183,000</u>	<u>2,183,000</u>
<u>Environmental</u>	<u>303,000</u>	<u>303,000</u>

**Appropriation; Taxpayer Assistance.** (a) \$400,000 each year from the general fund is for grants to one or more nonprofit organizations, qualifying under section 501(c)(3) of the Internal Revenue Code of 1986, to coordinate, facilitate, encourage, and aid in the provision of taxpayer assistance services. The unencumbered balance in the first year does not cancel but is available for the second year.

(b) For purposes of this section, "taxpayer assistance services" means accounting and tax preparation services provided by volunteers to low-income, elderly, and disadvantaged Minnesota residents to help them file federal and state income tax returns and Minnesota property tax refund claims and to provide personal representation before the Department of Revenue and Internal Revenue Service.