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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 4754

03/07/2024 Authored by Nelson, N., and Dotseth
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; refund and sharing agreements; modifying certain payments
1.3 to counties; amending Minnesota Statutes 2022, section 270C.19, subdivision 4.

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

1.5 Section 1. Minnesota Statutes 2022, section 270C.19, subdivision 4, is amended to read:

1.6 Subd. 4. Payments to counties. (a) The commissioner shall pay to a county in which
1.7 an Indian gaming casino is located:

1.8 (1) ~~ten~~ 20 percent of the state share of all taxes generated from activities on reservations
1.9 and collected under a tax agreement under this section with the tribal government for the
1.10 reservation located in the county; or

1.11 (2) ~~five~~ ten percent of excise taxes collected by the state that are determined by the
1.12 department to have been generated from activities on a reservation located in the county,
1.13 the tribal government of which does not have a tax agreement under this section and did
1.14 not have a tax agreement on June 30, 2003.

1.15 If the tribe has casinos located in more than one county, the payment must be divided
1.16 equally among the counties in which the casinos are located.

1.17 (b) The commissioner shall make the payments required under this subdivision by
1.18 February 28 of the year following the year the taxes are collected.

1.19 (c) An amount sufficient to make the payments authorized by this subdivision is annually
1.20 appropriated from the general fund to the commissioner.

- 2.1 **EFFECTIVE DATE.** This section is effective retroactively for taxes collected after
- 2.2 December 31, 2023.