

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 1028

(SENATE AUTHORS: RARICK, Hauschild and Hoffman)

DATE  
02/06/2025

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; local government aids; establishing fire protection and  
1.3 emergency medical services special taxing districts; providing fire protection and  
1.4 emergency medical services aid; appropriating money; proposing coding for new  
1.5 law in Minnesota Statutes, chapter 477A.

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

1.7 Section 1. 477A.41 FIRE PROTECTION AND EMS SPECIAL TAXING DISTRICT  
1.8 AID.

1.9 Subdivision 1. Definitions. (a) For purposes of this section, the following terms have  
1.10 the meanings given.

1.11 (b) "Commissioner" means the commissioner of revenue.

1.12 (c) "Special taxing district" means a special taxing district that was established for the  
1.13 purpose of providing fire or ambulance services, or both, and that was formed under any  
1.14 of the following:

1.15 (1) section 144F.01;

1.16 (2) Laws 1987, chapter 402, section 2, as amended;

1.17 (3) Laws 1993, chapter 375, article 5, section 39; or

1.18 (4) Laws 2009, chapter 88, article 2, section 46, as amended.

1.19 Subd. 2. Distribution. (a) A special taxing district's annual aid amount is equal to 50  
1.20 percent of the special taxing district's levy under section 275.07 certified for the previous  
1.21 year.

2.1 (b) If the sum of the aids payable to all eligible special taxing districts under this section  
2.2 exceeds the limit under subdivision 4, the distribution to each special taxing district must  
2.3 be reduced proportionally so that the total amount of aids distributed under this section does  
2.4 not exceed the limit in subdivision 4.

2.5 Subd. 3. **Commissioner responsibilities; payment.** (a) The commissioner must annually  
2.6 calculate and certify the amount of aid payable to each special taxing district on or before  
2.7 August 1 of the year preceding the aid distribution year.

2.8 (b) The commissioner shall make the aid payments to affected taxing authorities on July  
2.9 20 annually.

2.10 Subd. 4. **Appropriation.** \$..... is annually appropriated from the general fund to the  
2.11 commissioner of revenue to make payments under this section.

2.12 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2026 and  
2.13 thereafter.