

**SENATE**  
**STATE OF MINNESOTA**  
**NINETIETH SESSION**

**S.F. No. 1379**

(SENATE AUTHORS: SIMONSON)

DATE  
02/23/2017

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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; tax increment financing; modifying special authority for the  
1.3 Seaway Port Authority of Duluth; amending Laws 2009, chapter 88, article 5,  
1.4 section 17, as amended.

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

1.6 Section 1. Laws 2009, chapter 88, article 5, section 17, as amended by Laws 2010, chapter  
1.7 382, section 84, is amended to read:

1.8 **Sec. 17. SEAWAY PORT AUTHORITY OF DULUTH; TAX INCREMENT**  
1.9 **FINANCING DISTRICT; SPECIAL RULES.**

1.10 (a) If the Seaway Port Authority of Duluth adopts a tax increment financing plan and  
1.11 the governing body of the city of Duluth approves the plan for the tax increment financing  
1.12 district consisting of one or more parcels identified as: 010-2730-00010; 010-2730-00020;  
1.13 010-2730-00040; 010-2730-00050; 010-2730-00070; 010-2730-00080; 010-2730-00090;  
1.14 010-2730-00100; 010-02730-00120; 010-02730-00130; 010-02730-00140; 010-2730-00160;  
1.15 010-2730-00180; 010-2730-00200; 010-2730-00300; 010-02730-00320; 010-2746-01250;  
1.16 010-2746-1330; 010-2746-01340; 010-2746-01350; 010-2746-1440; 010-2746-1380;  
1.17 010-2746-01490; 010-2746-01500; 010-2746-01510; 010-2746-01520; 010-2746-01530;  
1.18 010-2746-01540; 010-2746-01550; 010-2746-01560; 010-2746-01570; 010-2746-01580;  
1.19 010-2746-01590; 010-3300-4560; 010-3300-4565; 010-3300-04570; 010-3300-04580;  
1.20 010-3300-04640; 010-3300-04645; and 010-3300-04650, the five-year rule under Minnesota  
1.21 Statutes, section 469.1763, subdivision 3, that activities must be undertaken within a five-year  
1.22 period from the date of certification of the tax increment financing district, must be  
1.23 considered to be met if the activities are undertaken within five years after the date all  
1.24 qualifying parcels are delisted from the Federal Superfund list.

2.1 (b) The requirements of Minnesota Statutes, section 469.1763, subdivision 4, beginning  
2.2 in the sixth year following certification of the district requirement, will begin in the sixth  
2.3 year following the date all qualifying parcels are delisted from the Federal Superfund list.

2.4 (c) The action required under Minnesota Statutes, section 469.176, subdivision 6, are  
2.5 satisfied if the action is commenced within four years after the date all qualifying parcels  
2.6 are delisted from the Federal Superfund list and evidence of the action required is submitted  
2.7 to the county auditor by February 1 of the fifth year following the year in which all qualifying  
2.8 parcels are delisted from the Federal Superfund list.

2.9 (d) For purposes of this section, "qualifying parcels" means United States Steel parcels  
2.10 listed in paragraph (a) and shown by the Minnesota Pollution Control Agency as part of the  
2.11 USS St. Louis River-U.S. Steel Superfund Site (USEPA OU 02) that are included in the  
2.12 tax increment financing district.

2.13 (e) In addition to the reporting requirements of Minnesota Statutes, section 469.175,  
2.14 subdivision 5, the Seaway Port Authority of Duluth shall report the status of all parcels  
2.15 listed in paragraph (a) and shown as part of the USS St. Louis River-U.S. Steel Superfund  
2.16 Site (USEPA OU 02). The status report must show the parcel numbers, the listed or delisted  
2.17 status, and if delisted, the delisting date.

2.18 (f) Notwithstanding Minnesota Statutes, section 469.178, subdivision 7, or any other  
2.19 law to the contrary, the Seaway Port Authority of Duluth may establish an interfund loan  
2.20 program before approval of the tax increment financing plan for or the establishment of the  
2.21 district authorized by this section. The authority may make loans under this program. The  
2.22 proceeds of the loans may be used for any permitted use of increments under this law or  
2.23 Minnesota Statutes, section 469.176, for the district and may be repaid with increments  
2.24 from the district established under this section. This paragraph applies to any action  
2.25 authorized by the Seaway Port Authority of Duluth on or after March 25, 2010.

2.26 **EFFECTIVE DATE.** This section is effective the day after the governing body of the  
2.27 city of Duluth and its chief clerical officer comply with Minnesota Statutes, section 645.021,  
2.28 subdivision 3.