

**SENATE
STATE OF MINNESOTA
NINETIETH SESSION**

S.F. No. 1459

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DATE
02/27/2017

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to local government; modifying county levy authority; treating certain
1.3 county levies as special taxing district levies; amending Minnesota Statutes 2016,
1.4 section 275.066; proposing coding for new law in Minnesota Statutes, chapter
1.5 103C.

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

1.7 Section 1. **103C.333] COUNTY LEVY AUTHORITY.**

1.8 Notwithstanding any other law to the contrary, a county levying a tax under section
1.9 103C.331 shall not include any taxes levied under those authorities in the levy certified
1.10 under section 275.07, subdivision 1, paragraph (a). A county levying under section 103C.331
1.11 shall separately certify that amount, and the auditor shall extend that levy as a special taxing
1.12 district levy under sections 275.066 and 275.07, subdivision 1, paragraph (b).

1.13 **EFFECTIVE DATE.** This section is effective for certifications made in 2017 and
1.14 thereafter.

1.15 Sec. 2. Minnesota Statutes 2016, section 275.066, is amended to read:

1.16 **275.066 SPECIAL TAXING DISTRICTS; DEFINITION.**

1.17 For the purposes of property taxation and property tax state aids, the term "special taxing
1.18 districts" includes the following entities:

- 1.19 (1) watershed districts under chapter 103D;
- 1.20 (2) sanitary districts under sections 442A.01 to 442A.29;
- 1.21 (3) regional sanitary sewer districts under sections 115.61 to 115.67;

- 2.1 (4) regional public library districts under section 134.201;
- 2.2 (5) park districts under chapter 398;
- 2.3 (6) regional railroad authorities under chapter 398A;
- 2.4 (7) hospital districts under sections 447.31 to 447.38;
- 2.5 (8) St. Cloud Metropolitan Transit Commission under sections 458A.01 to 458A.15;
- 2.6 (9) Duluth Transit Authority under sections 458A.21 to 458A.37;
- 2.7 (10) regional development commissions under sections 462.381 to 462.398;
- 2.8 (11) housing and redevelopment authorities under sections 469.001 to 469.047;
- 2.9 (12) port authorities under sections 469.048 to 469.068;
- 2.10 (13) economic development authorities under sections 469.090 to 469.1081;
- 2.11 (14) Metropolitan Council under sections 473.123 to 473.549;
- 2.12 (15) Metropolitan Airports Commission under sections 473.601 to 473.679;
- 2.13 (16) Metropolitan Mosquito Control Commission under sections 473.701 to 473.716;
- 2.14 (17) Morrison County Rural Development Financing Authority under Laws 1982, chapter
2.15 437, section 1;
- 2.16 (18) Croft Historical Park District under Laws 1984, chapter 502, article 13, section 6;
- 2.17 (19) East Lake County Medical Clinic District under Laws 1989, chapter 211, sections
2.18 1 to 6;
- 2.19 (20) Floodwood Area Ambulance District under Laws 1993, chapter 375, article 5,
2.20 section 39;
- 2.21 (21) Middle Mississippi River Watershed Management Organization under sections
2.22 103B.211 and 103B.241;
- 2.23 (22) emergency medical services special taxing districts under section 144F.01;
- 2.24 (23) a county levying under the authority of section 103B.241, 103B.245, ~~or~~ 103B.251,
2.25 or 103C.331;
- 2.26 (24) Southern St. Louis County Special Taxing District; Chris Jensen Nursing Home
2.27 under Laws 2003, First Special Session chapter 21, article 4, section 12;
- 2.28 (25) an airport authority created under section 360.0426; and

- 3.1 (26) any other political subdivision of the state of Minnesota, excluding counties, school
3.2 districts, cities, and towns, that has the power to adopt and certify a property tax levy to the
3.3 county auditor, as determined by the commissioner of revenue.