

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 597**

(SENATE AUTHORS: EICHORN)

DATE  
01/23/2023

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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; property; expanding the area of the Iron Range fiscal disparities

1.3 program; amending Minnesota Statutes 2022, section 276A.01, subdivision 2.

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

1.5 Section 1. Minnesota Statutes 2022, section 276A.01, subdivision 2, is amended to read:

1.6 Subd. 2. **Area.** "Area" means:

1.7 (1) the territory included within all taconite assistance areas defined in section 273.1341;

1.8 and

1.9 (2) the remaining portions of any county where at least 35 percent of the county's net

1.10 tax capacity is within the area defined in section 273.1341. The administrative auditor must

1.11 determine qualification under this clause prior to May 1 of each year, based upon data for

1.12 the previous assessment year.

1.13 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2024.