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State of Minnesota  
HOUSE OF REPRESENTATIVES  
NINETIETH SESSION

H. F. No. 1263

02/15/2017 Authored by Rarick; Johnson, C.; Ecklund; Heintzeman; Fabian and others  
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 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.