

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

**S.F. No. 1681**

(SENATE AUTHORS: TOMASSONI and Bakk)

DATE  
02/25/2019

D-PG

Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxes; local government aid; modifying the sparsity factor in the city  
1.3 aid formula; amending Minnesota Statutes 2018, section 477A.011, subdivision  
1.4 45.

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

1.6 Section 1. Minnesota Statutes 2018, section 477A.011, subdivision 45, is amended to  
1.7 read:

1.8 Subd. 45. **Sparsity adjustment.** ~~For~~ The sparsity adjustment is \$200 for either:

1.9 (1) a city with a population of 10,000 or more, ~~the sparsity adjustment is 100 for any~~  
1.10 city with and an average population density less than 150 per square mile, according to the  
1.11 most recent federal census. ~~For~~; or

1.12 (2) a city with a population less than 10,000, ~~the sparsity adjustment is 200 for any city~~  
1.13 with and an average population density less than 30 per square mile, according to the most  
1.14 recent federal census.

1.15 The sparsity adjustment is zero for all other cities.

1.16 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2020  
1.17 and thereafter.