

1.1 A bill for an act

1.2 relating to taxation; wind energy production tax; modifying distributions;
1.3 amending Minnesota Statutes 2008, section 272.029, subdivision 6.

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

1.5 Section 1. Minnesota Statutes 2008, section 272.029, subdivision 6, is amended to read:

1.6 Subd. 6. **Distribution of revenues.** Revenues from the taxes imposed under
1.7 subdivision 5 must be part of the settlement between the county treasurer and the county
1.8 auditor under section 276.09. The revenue must be distributed by the county auditor or the
1.9 county treasurer to local taxing jurisdictions in which the wind energy conversion system
1.10 is located as follows: beginning with distributions in ~~2006~~ 2010, 80 percent to counties;
1.11 and 20 percent to cities and townships; and for distributions occurring in 2006 to 2009, 80
1.12 percent to counties; 14 percent to cities and townships; and six percent to school districts;
1.13 ~~and for distributions occurring in 2004 and 2005 in the same proportion that each of the~~
1.14 ~~local taxing jurisdiction's current year's net tax capacity based tax rate is to the current~~
1.15 ~~year's total local net tax capacity based rate.~~

1.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.