

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

S.F. No. 4394

(SENATE AUTHORS: JOHNSON)

DATE
03/16/2020

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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 and local; establishing native prairie aid; appropriating
1.3 money; proposing coding for new law in Minnesota Statutes, chapter 477A.

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

1.5 Section 1. 477A.25] NATIVE PRAIRIE AID.

1.6 Subdivision 1. Definitions. For the purposes of this section, "native prairie land" means
1.7 property exempt under section 272.02, subdivision 12.

1.8 Subd. 2. Distribution. (a) A county containing native prairie land is eligible to receive
1.9 aid under this section. The aid is equal to the greater of:

1.10 (1) the amount of property tax that would have been attributable to native prairie land
1.11 in the county in the preceding year if that land had been classified as 2b rural vacant land
1.12 under section 273.13, subdivision 23, paragraph (c);

1.13 (2) \$5.133, multiplied by the total number of acres of native prairie land in the county;
1.14 or

1.15 (3) three-fourths of one percent of the estimated market value of all of the native prairie
1.16 land in the county.

1.17 (b) Counties receiving aid under this section must distribute a portion of the funds to
1.18 the other local taxing jurisdictions within the county in the same proportion that property
1.19 taxes would have been distributed to these jurisdictions had the native prairie land within
1.20 the county been subject to property tax.

2.1 Subd. 3. **Certification.** The commissioner of natural resources must annually notify the
2.2 commissioner of revenue of lands in the state that are native prairie lands. The commissioner
2.3 of revenue must annually calculate aid amounts under subdivision 2.

2.4 Subd. 4. **Payments.** On or before August 1 each year, the commissioner of revenue must
2.5 certify the amount to be paid to each county in the following year. The commissioner of
2.6 revenue must annually pay native prairie aid to counties at the times provided in section
2.7 477A.015.

2.8 Subd. 5. **Appropriation.** An amount sufficient to make payments required by this section
2.9 is annually appropriated from the general fund to the commissioner of revenue.

2.10 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2021 and
2.11 thereafter.