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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 2855

03/10/2014 Authored by Lenczewski
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; property; modifying county program aid; use of proceeds; appropriating money; amending Minnesota Statutes 2012, section 477A.0124, subdivision 3, by adding a subdivision; Minnesota Statutes 2013 Supplement, sections 477A.0124, subdivision 2; 477A.03, subdivision 2b.

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

Section 1. Minnesota Statutes 2013 Supplement, section 477A.0124, subdivision 2, is amended to read:

Subd. 2. **Definitions.** (a) For the purposes of this section, the following terms have the meanings given them.

(b) "County program aid" means the sum of "county need aid," "county tax base equalization aid," and "county transition aid."

(c) "Age-adjusted population" means a county's population multiplied by the county age index.

(d) "County age index" means the percentage of the population over age 65 within the county divided by the percentage of the population over age 65 within the state, except that the age index for any county may not be greater than 1.8 nor less than 0.8.

(e) "Population over age 65" means the population over age 65 established as of July 15 in an aid calculation year by the most recent federal census, by a special census conducted under contract with the United States Bureau of the Census, by a population estimate made by the Metropolitan Council, or by a population estimate of the state demographer made pursuant to section 4A.02, whichever is the most recent as to the stated date of the count or estimate for the preceding calendar year and which has been certified to the commissioner of revenue on or before July 15 of the aid calculation year. A revision to an estimate or count is effective for these purposes only if certified to the commissioner

2.1 on or before July 15 of the aid calculation year. Clerical errors in the certification or use of
 2.2 estimates and counts established as of July 15 in the aid calculation year are subject to
 2.3 correction within the time periods allowed under section 477A.014.

2.4 (f) "Part I crimes" means the three-year average annual number of Part I crimes
 2.5 reported for each county by the Department of Public Safety for the most recent years
 2.6 available. By July 1 of each year, the commissioner of public safety shall certify to the
 2.7 commissioner of revenue the number of Part I crimes reported for each county for the
 2.8 three most recent calendar years available.

2.9 (g) "Households receiving food stamps" means the average monthly number of
 2.10 households receiving food stamps for the three most recent years for which data is
 2.11 available. By July 1 of each year, the commissioner of human services must certify to the
 2.12 commissioner of revenue the average monthly number of households in the state and in
 2.13 each county that receive food stamps, for the three most recent calendar years available.

2.14 (h) "Watercraft trailer launch" means any public water access site designed for
 2.15 launching watercraft.

2.16 (i) "Watercraft trailer parking space" means a parking space designated for a boat
 2.17 trailer at any public water access site designed for launching watercraft.

2.18 ~~(h)~~ (j) "County net tax capacity" means the county's adjusted net tax capacity under
 2.19 section 273.1325.

2.20 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year
 2.21 2015 and thereafter.

2.22 Sec. 2. Minnesota Statutes 2012, section 477A.0124, subdivision 3, is amended to read:

2.23 Subd. 3. **County need aid.** ~~For 2005 and subsequent years,~~ (a) The money
 2.24 appropriated to county need aid each calendar year under section 477A.03, subdivision
 2.25 2b, paragraph (a), shall be allocated as follows: 40 percent based on each county's share
 2.26 of age-adjusted population, 40 percent based on each county's share of the state total of
 2.27 households receiving food stamps, and 20 percent based on each county's share of the
 2.28 state total of Part I crimes.

2.29 (b) The money appropriated to the county need aid each calendar year under section
 2.30 477A.03, subdivision 2b, paragraph (c), shall be allocated as follows: 50 percent based on
 2.31 each county's share of watercraft trailer launches and 50 percent based on each county's
 2.32 share of watercraft trailer parking spaces.

2.33 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year
 2.34 2015 and thereafter.

3.1 Sec. 3. Minnesota Statutes 2012, section 477A.0124, is amended by adding a
3.2 subdivision to read:

3.3 Subd. 3a. Use of proceeds. A county that receives a distribution under subdivision
3.4 3, paragraph (b), must use the proceeds solely to prevent the introduction of or limit the
3.5 spread of invasive species at all access sites within the county, regardless of ownership
3.6 or management. The county must establish, by resolution, guidelines for the use of the
3.7 proceeds, including site-level management, countywide awareness, and procedures that
3.8 the county finds necessary to achieve compliance.

3.9 EFFECTIVE DATE. This section is effective for aids payable in calendar year
3.10 2015 and thereafter.

3.11 Sec. 4. Minnesota Statutes 2013 Supplement, section 477A.03, subdivision 2b, is
3.12 amended to read:

3.13 Subd. 2b. **Counties.** (a) For aids payable in ~~2014~~ 2015 and thereafter, the total
3.14 aid payable under section 477A.0124, subdivision 3, is \$100,795,000. Each calendar
3.15 year, \$500,000 of this appropriation shall be retained by the commissioner of revenue to
3.16 make reimbursements to the commissioner of management and budget for payments
3.17 made under section 611.27. The reimbursements shall be to defray the additional costs
3.18 associated with court-ordered counsel under section 611.27. Any retained amounts not
3.19 used for reimbursement in a year shall be included in the next distribution of county
3.20 need aid that is certified to the county auditors for the purpose of property tax reduction
3.21 for the next taxes payable year.

3.22 (b) For aids payable in ~~2014~~ 2015 and thereafter, the total aid under section
3.23 477A.0124, subdivision 4, is \$104,909,575. The commissioner of revenue shall transfer
3.24 to the commissioner of management and budget \$207,000 annually for the cost of
3.25 preparation of local impact notes as required by section 3.987, and other local government
3.26 activities. The commissioner of revenue shall transfer to the commissioner of education
3.27 \$7,000 annually for the cost of preparation of local impact notes for school districts
3.28 as required by section 3.987. The commissioner of revenue shall deduct the amounts
3.29 transferred under this paragraph from the appropriation under this paragraph. The amounts
3.30 transferred are appropriated to the commissioner of management and budget and the
3.31 commissioner of education respectively.

3.32 (c) For aids payable in 2015 and thereafter, the total aid payable under section
3.33 477A.0124, subdivision 3, paragraph (b), is \$10,000,000.

- 4.1 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year
- 4.2 2015 and thereafter.