

This Document can be made available
in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 630

02/05/2015

Authored by Kahn, Carlson, Davids, Urdahl, Lillie and others

The bill was read for the first time and referred to the Committee on State Government Finance

- 1.1

A bill for an act
- 1.2

relating to state government; repealing definitions of tax and fee; repealing
- 1.3

Minnesota Statutes 2014, section 645.44, subdivision 19.
- 1.4

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

Section 1. **REPEALER.**
- 1.6

Minnesota Statutes 2014, section 645.44, subdivision 19, is repealed.

APPENDIX
Repealed Minnesota Statutes: 15-0537

645.44 WORDS AND PHRASES DEFINED.

Subd. 19. **Fee and tax.** (a) "Tax" means any fee, charge, exaction, or assessment imposed by a governmental entity on an individual, person, entity, transaction, good, service, or other thing. It excludes a price that an individual or entity chooses voluntarily to pay in return for receipt of goods or services provided by the governmental entity. A government good or service does not include access to or the authority to engage in private market transactions with a nongovernmental party, such as licenses to engage in a trade, profession, or business or to improve private property.

(b) For purposes of applying the laws of this state, a "fee," "charge," or other similar term that satisfies the functional requirements of paragraph (a) must be treated as a tax for all purposes, regardless of whether the statute or law names or describes it as a tax. The provisions of this subdivision do not exempt a person, corporation, organization, or entity from payment of a validly imposed fee, charge, exaction, or assessment, nor preempt or supersede limitations under law that apply to fees, charges, or assessments.

(c) This subdivision is not intended to extend or limit article 4, section 18, of the Minnesota Constitution.