

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH LEGISLATURE

S.F. No. 389

(SENATE AUTHORS: EKEN)

DATE	D-PG	OFFICIAL STATUS
02/11/2013	197	Introduction and first reading Referred to Taxes

A bill for an act
relating to taxation; providing a supplemental allocation for the border city
program; amending Minnesota Statutes 2012, section 469.169, by adding a
subdivision.
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2012, section 469.169, is amended by adding a
subdivision to read:

Subd. 19. **Additional border city allocation; 2013.** (a) In addition to the tax
reductions authorized in subdivisions 12 to 18, the commissioner shall allocate \$1,000,000
for tax reductions to border city enterprise zones in cities located on the western border
of the state. The commissioner shall allocate this amount among cities on a per capita
basis. Allocations made under this subdivision may be used for tax reductions under
section 469.171, or for other offsets of taxes imposed on or remitted by businesses located
in the enterprise zone, but only if the municipality determines that the granting of the tax
reduction or offset is necessary to retain a business within or attract a business to the zone.
The city alternatively may elect to use any portion of the allocation under this paragraph
for tax reductions under section 469.1732 or 469.1734.

(b) The commissioner shall allocate \$1,000,000 for tax reductions under section
469.1732 or 469.1734 to cities with border city enterprise zones located on the western
border of the state. The commissioner shall allocate this amount among the cities on a per
capita basis. The city alternatively may elect to use any portion of the allocation provided
in this paragraph for tax reductions under section 469.171.

EFFECTIVE DATE. This section is effective July 1, 2013.