

SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH LEGISLATURE

S.F. No. 482

(SENATE AUTHORS: NIENOW, Chamberlain and Thompson)

DATE	D-PG	OFFICIAL STATUS
02/14/2013	236	Introduction and first reading Referred to Finance

A bill for an act
relating to education finance; requiring a three-fifths vote to pass legislation
increasing the property tax recognition shift percentage or reducing the school
aid percentage below 90; amending Minnesota Statutes 2012, sections 123B.75,
subdivision 5; 127A.45, subdivision 1.

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

Section 1. Minnesota Statutes 2012, section 123B.75, subdivision 5, is amended to read:

Subd. 5. **Levy recognition.** (a) ~~For fiscal years 2009 and 2010, in June of each~~
~~year, the school district must recognize as revenue, in the fund for which the levy was~~
~~made, the lesser of:~~

(1) ~~the sum of May, June, and July school district tax settlement revenue received in~~
~~that calendar year, plus general education aid according to section 126C.13, subdivision~~
~~4, received in July and August of that calendar year; or~~

(2) ~~the sum of:~~

(i) ~~31 percent of the referendum levy certified according to section 126C.17, in~~
~~calendar year 2000; and~~

(ii) ~~the entire amount of the levy certified in the prior calendar year according to~~
~~section 124D.86, subdivision 4, for school districts receiving revenue under sections~~
~~124D.86, subdivision 3, clauses (1), (2), and (3); 126C.41, subdivisions 1, 2, paragraph (a),~~
~~and 3, paragraphs (b), (c), and (d); 126C.43, subdivision 2; and 126C.48, subdivision 6; plus~~

(iii) ~~zero percent of the amount of the levy certified in the prior calendar year for the~~
~~school district's general and community service funds, plus or minus auditor's adjustments,~~
~~not including the levy portions that are assumed by the state, that remains after subtracting~~
~~the referendum levy certified according to section 126C.17 and the amount recognized~~
~~according to item (ii)~~ The property tax early recognition shift percentage in paragraph (b)

2.1 must not be increased unless the legislation affecting the property tax early recognition
2.2 shift has received a vote of three-fifths of the members of each house of the legislature.

2.3 (b) For fiscal year 2011 and later years, in June of each year, the school district must
2.4 recognize as revenue, in the fund for which the levy was made, the lesser of:

2.5 (1) the sum of May, June, and July school district tax settlement revenue received in
2.6 that calendar year, plus general education aid according to section 126C.13, subdivision
2.7 4, received in July and August of that calendar year; or

2.8 (2) the sum of:

2.9 (i) the greater of 48.6 percent of the referendum levy certified according to section
2.10 126C.17 in the prior calendar year, or 31 percent of the referendum levy certified
2.11 according to section 126C.17 in calendar year 2000; plus

2.12 (ii) the entire amount of the levy certified in the prior calendar year according to
2.13 section 124D.4531, 124D.86, subdivision 4, for school districts receiving revenue under
2.14 sections 124D.86, subdivision 3, clauses (1), (2), and (3); 126C.41, subdivisions 1, 2,
2.15 paragraph (a), and 3, paragraphs (b), (c), and (d); 126C.43, subdivision 2; and 126C.48,
2.16 subdivision 6; plus

2.17 (iii) 48.6 percent of the amount of the levy certified in the prior calendar year for the
2.18 school district's general and community service funds, plus or minus auditor's adjustments,
2.19 that remains after subtracting the referendum levy certified according to section 126C.17
2.20 and the amount recognized according to item (ii).

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

2.22 Sec. 2. Minnesota Statutes 2012, section 127A.45, subdivision 1, is amended to read:

2.23 Subdivision 1. **Applicability.** This section applies to all aids or credits paid by the
2.24 commissioner from the general fund to districts. The current year aid payment percentage
2.25 specified in subdivision 2 must not be reduced below 90 unless the legislation affecting
2.26 the aid payment percentage has received a vote of three-fifths of the members of each
2.27 house of the legislature.

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