A bill for an act
relating to taxation; levy limits; removing the inclusion of wind generation production tax; amending Minnesota Statutes 2008, sections 275.70, subdivision 6; 275.71, subdivisions 2, 5.

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

Section 1. Minnesota Statutes 2008, section 275.70, subdivision 6, is amended to read:

Subd. 6. **Levy aid base.** "Levy aid base" for a local governmental unit for a levy year means its total levy spread on net tax capacity, minus any amounts that would qualify as a special levy under this section, plus the sum of (1) the total amount of aids and reimbursements that the local governmental unit is certified to receive under sections 477A.011 to 477A.014 in the same year, and (2) taconite aids under sections 298.28 and 298.282 in the same year, including any aid which was required to be placed in a special fund for expenditure in the next succeeding year~~, and (3) payments to the local governmental unit under section 272.029 in the same year, adjusted for any error in estimation in the preceding year~~.

EFFECTIVE DATE. This section is effective for taxes levied in calendar year 2009 and thereafter.

Sec. 2. Minnesota Statutes 2008, section 275.71, subdivision 2, is amended to read:

Subd. 2. **Levy limit base.** (a) The levy limit base for a local governmental unit for taxes levied in 2008 is its levy aid base from the previous year, subject to any adjustments under section 275.72. For taxes levied in 2009 ~~and~~, the levy limit base for a local governmental unit is its adjusted levy limit base in the previous year, minus the payments to the local governmental unit under section 272.029 in the same year. For taxes levied in

2010, the levy limit base for a local governmental unit is its adjusted levy limit base in the previous year, subject to any adjustments under section 275.72.

EFFECTIVE DATE. This section is effective for taxes levied in calendar year 2009 and thereafter.

Sec. 3. Minnesota Statutes 2008, section 275.71, subdivision 5, is amended to read:

Subd. 5. **Property tax levy limit.** For taxes levied in ~~2008 through~~ 2009 and 2010, the property tax levy limit for a local governmental unit is equal to its adjusted levy limit base determined under subdivision 4 plus any additional levy authorized under section 275.73, which is levied against net tax capacity, reduced by the sum of (i) the total amount of aids and reimbursements that the local governmental unit is certified to receive under sections 477A.011 to 477A.014, and (ii) taconite aids under sections 298.28 and 298.282 including any aid which was required to be placed in a special fund for expenditure in the next succeeding year~~, (iii) estimated payments to the local governmental unit under section 272.029, adjusted for any error in estimation in the preceding year, and (iv) aids under section 477A.16~~.

EFFECTIVE DATE. This section is effective for taxes levied in calendar year 2009 and thereafter.