

**SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION**

S.F. No. 4408

(SENATE AUTHORS: PAPPAS)

DATE
03/12/2026

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6668 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; local government aids; establishing Capitol complex county
1.3 host program aid; appropriating money; proposing coding for new law in Minnesota
1.4 Statutes, chapter 477A.

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

1.6 Section 1. **[477A.41] CAPITOL COMPLEX COUNTY HOST PROGRAM.**

1.7 Beginning with aids payable in 2027, the commissioner of revenue shall pay to Ramsey
1.8 County \$5 per square foot of state-owned buildings located in the Capitol Area described
1.9 in section 15B.02, paragraph (b). The purpose of the aid is to compensate Ramsey County
1.10 for the loss of tax base and disproportionate impact of state ownership of buildings located
1.11 in the Capitol Area. Aid payments under this section must be used to reduce current year
1.12 property taxes levied on net tax capacity within the county. An amount sufficient to pay the
1.13 aid under this section is annually appropriated from the general fund to the commissioner
1.14 of revenue. The commissioner shall pay the aid annually at the times provided in section
1.15 477A.015.

1.16 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2027
1.17 and thereafter.