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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. **1733**

03/01/2021 Authored by Hansen, R.,  
The bill was read for the first time and referred to the Committee on Environment and Natural Resources Finance and Policy  
03/22/2021 Adoption of Report: Re-referred to the Committee on Taxes  
04/06/2021 Adoption of Report: Amended and re-referred to the Committee on Environment and Natural Resources Finance and Policy

1.1 A bill for an act  
1.2 relating to local governments; requiring counties to collect soil and water  
1.3 conservation district fee on deed transfers and mortgage registration; proposing  
1.4 coding for new law in Minnesota Statutes, chapter 103C.

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

1.6 Section 1. **[103C.237] SOIL AND WATER CONSERVATION DISTRICT FEE.**

1.7 Subdivision 1. Fee. (a) A county that contains at least one soil and water conservation  
1.8 district must impose an additional fee of \$25 per transaction on the recording or registration  
1.9 of a mortgage subject to the tax under section 287.035 and an additional fee of \$25 on the  
1.10 recording or registration of a deed subject to the tax under section 287.21.

1.11 (b) A county that does not contain at least one soil and water conservation district but  
1.12 carries out the duties of a soil and water conservation district must impose the fee described  
1.13 in paragraph (a).

1.14 Subd. 2. Fee deposited; account. The fee described in subdivision 1 must be deposited  
1.15 in a special soil and water conservation district account in the county general revenue fund.

1.16 Subd. 3. Distribution to soil and water conservation districts. (a) The county treasurer  
1.17 must transfer money from the special soil and water conservation district account to existing  
1.18 soil and water conservation districts within the county in May, October, and December each  
1.19 year. If a county contains more than one soil and water conservation district, money must  
1.20 be allocated equally among each district.

2.1 (b) A county imposing a fee under subdivision 1, paragraph (b), must use money in the  
2.2 special soil and water conservation district account on soil and water conservation duties  
2.3 within the county.

2.4 **EFFECTIVE DATE.** This section is effective July 1, 2021.