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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 2674

01/31/2022 Authored by Hansen, R., and Franke
The bill was read for the first time and referred to the Committee on Education Finance
03/10/2022 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to education finance; lowering the property tax levy share and increasing
1.3 the state aid share of operating referendum revenue for qualifying special school
1.4 districts; appropriating money; amending Minnesota Statutes 2020, section 126C.17,
1.5 subdivision 6.

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

1.7 Section 1. Minnesota Statutes 2020, section 126C.17, subdivision 6, is amended to read:

1.8 Subd. 6. Referendum equalization levy. (a) A district's referendum equalization levy
1.9 equals the sum of the first tier referendum equalization levy and the second tier referendum
1.10 equalization levy.

1.11 (b) A district's first tier referendum equalization levy equals the district's first tier
1.12 referendum equalization revenue times the lesser of one or the ratio of the district's
1.13 referendum market value per resident pupil unit to \$567,000.

1.14 (c) A district's second tier referendum equalization levy equals the district's second tier
1.15 referendum equalization revenue times the lesser of one or the ratio of the district's
1.16 referendum market value per resident pupil unit to \$290,000.

1.17 (d) Notwithstanding paragraphs (a) to (c), the referendum equalization levy for a special
1.18 school district located wholly outside the boundaries of a city of the first class equals the
1.19 district's referendum equalization revenue times the lesser of one or the ratio of the district's
1.20 referendum market value per resident pupil unit to \$1,000,000.

1.21 EFFECTIVE DATE. This section is effective for revenue for fiscal year 2023 and later.

2.1 Sec. 2. **APPROPRIATION; ADDITIONAL GENERAL EDUCATION AID.**

2.2 \$803,000 in fiscal year 2023 is appropriated from the general fund to the commissioner  
2.3 of education for additional operating referendum equalization aid according to section 1.