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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 4778

04/07/2022 Authored by Davids
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; reducing the state general levy for
1.3 commercial-industrial properties; amending Minnesota Statutes 2021 Supplement,
1.4 section 275.025, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2021 Supplement, section 275.025, subdivision 1, is amended
1.7 to read:

1.8 Subdivision 1. Levy amount. The state general levy is levied against
1.9 commercial-industrial property and seasonal residential recreational property, as defined
1.10 in this section. The state general levy for commercial-industrial property is \$716,990,000
1.11 \$616,990,000 for taxes payable in 2023 and thereafter. The state general levy for
1.12 seasonal-recreational property is \$41,690,000 for taxes payable in 2020 and thereafter. The
1.13 tax under this section is not treated as a local tax rate under section 469.177 and is not the
1.14 levy of a governmental unit under chapters 276A and 473F.

1.15 The commissioner shall increase or decrease the preliminary or final rate for a year as
1.16 necessary to account for errors and tax base changes that affected a preliminary or final rate
1.17 for either of the two preceding years. Adjustments are allowed to the extent that the necessary
1.18 information is available to the commissioner at the time the rates for a year must be certified,
1.19 and for the following reasons:

- 1.20 (1) an erroneous report of taxable value by a local official;
1.21 (2) an erroneous calculation by the commissioner; and

2.1 (3) an increase or decrease in taxable value for commercial-industrial or seasonal  
2.2 residential recreational property reported to the commissioner under section 270C.85,  
2.3 subdivision 2, clause (4), for the same year.

2.4 The commissioner may, but need not, make adjustments if the total difference in the tax  
2.5 levied for the year would be less than \$100,000.

2.6 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2023.