

SENATE

STATE OF MINNESOTA

EIGHTY-EIGHTH SESSION

S.F. No. 2159

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DATE	D-PG	OFFICIAL STATUS
03/03/2014	5920	Introduction and first reading Referred to Finance

A bill for an act  
relating to education finance; taxes; allocating a portion of the state general  
tax on seasonal residential recreational property to school districts; amending  
Minnesota Statutes 2012, sections 275.025, by adding a subdivision; 276.112.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2012, section 275.025, is amended by adding a  
subdivision to read:

Subd. 5. **Distribution to school districts.** (a) Of the amount of the state general  
tax levied on seasonal residential recreational property, 75 percent shall be allocated and  
distributed to the school district in which the property is located.

(b) Any amount received by a school district in any fiscal year under paragraph (a)  
shall not be applied to reduce general education aid that the district receives under section  
126C.13 or the permissible levies of the district.

**EFFECTIVE DATE.** This section is effective for taxes payable in 2015.

Sec. 2. Minnesota Statutes 2012, section 276.112, is amended to read:

**276.112 STATE PROPERTY TAXES; COUNTY TREASURER.**

On the estimated payment and settlement dates provided in this chapter for the  
settlement of taxes levied by school districts, the county treasurer must make full  
settlement with the county auditor for all receipts of state property taxes levied under  
section 275.025, and must transmit those receipts, less the amount under section 275.025,  
subdivision 5, to the commissioner of revenue by electronic means on the dates and  
according to the provisions applicable to distributions to school districts.

2.1

**EFFECTIVE DATE.** This section is effective for taxes payable in 2015.