

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 3436

(SENATE AUTHORS: RARICK)

DATE
02/12/2024

D-PG
11537 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; refund and sharing agreements; modifying certain payments
- 1.3 to counties; amending Minnesota Statutes 2022, section 270C.19, subdivision 4.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2022, section 270C.19, subdivision 4, is amended to read:
- 1.6 Subd. 4. **Payments to counties.** (a) The commissioner shall pay to a county in which
- 1.7 an Indian gaming casino is located:
- 1.8 (1) ~~ten~~ 20 percent of the state share of all taxes generated from activities on reservations
- 1.9 and collected under a tax agreement under this section with the tribal government for the
- 1.10 reservation located in the county; or
- 1.11 (2) ~~five~~ ten percent of excise taxes collected by the state that are determined by the
- 1.12 department to have been generated from activities on a reservation located in the county,
- 1.13 the tribal government of which does not have a tax agreement under this section and did
- 1.14 not have a tax agreement on June 30, 2003.
- 1.15 If the tribe has casinos located in more than one county, the payment must be divided
- 1.16 equally among the counties in which the casinos are located.
- 1.17 (b) The commissioner shall make the payments required under this subdivision by
- 1.18 February 28 of the year following the year the taxes are collected.
- 1.19 (c) An amount sufficient to make the payments authorized by this subdivision is annually
- 1.20 appropriated from the general fund to the commissioner.

- 2.1 **EFFECTIVE DATE.** This section is effective retroactively for taxes collected after
- 2.2 December 31, 2023.