

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 4067

(SENATE AUTHORS: EKEN)

DATE
05/07/2018

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
 1.2 relating to taxation; economic development; modifying border city enterprise
 1.3 zones; amending Minnesota Statutes 2016, section 469.171, subdivision 4.
 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2016, section 469.171, subdivision 4, is amended to read:

1.6 Subd. 4. **Restriction.** The tax reductions provided by this section shall not apply to (1)
 1.7 a facility the primary purpose of which is one of the following: ~~retail food and beverage~~
 1.8 ~~services, automobile sales or service, or the provision of recreation or entertainment, or a~~
 1.9 private or commercial golf course, country club, massage parlor, tennis club, skating facility
 1.10 including roller skating, skateboard, and ice skating, racquet sports facility, including any
 1.11 handball or racquetball court, hot tub facility, suntan facility, or racetrack; (2) property of
 1.12 a public utility; (3) property used in the operation of a financial institution; (4) property
 1.13 owned by a fraternal or veterans' organization; or (5) ~~property of a business operating under~~
 1.14 ~~a franchise agreement that requires the business to be located in the state; except that tax~~
 1.15 ~~reductions may be provided to a retail food or beverage facility or an automobile sales or~~
 1.16 ~~service facility, or a business~~ a retail food or beverage facility operating under a franchise
 1.17 agreement that requires the business to be located in this state ~~except for such a franchised~~
 1.18 ~~retail food or beverage facility.~~

1.19 **EFFECTIVE DATE.** This section is effective the day following final enactment and
 1.20 confirms the legislative intent of the amendment made by Laws 2012, chapter 294, article
 1.21 2, section 25.