

CHAPTER 238—S.F.No. 1239

An act relating to Roseau county; providing increased bonding authority for hospital districts in the county; amending Laws 1961, chapter 115, section 4, as amended.

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

Section 1. Laws 1961, chapter 115, section 4, as amended by Laws 1971, Extra Session chapter 45, section 1, is amended to read:

Sec. 4. **ROSEAU, COUNTY OF; HOSPITAL DISTRICTS; BOND ISSUE, TAX LEVY.** The acquisition and betterment of any such hospital, nursing home, and board and care home may be financed in whole or in part by the issuance of general obligation bonds in the manner provided in Minnesota Statutes, Chapter 475, except that the amount of bonds issued for any hospital district and outstanding at any time, less cash and investments held in a sinking fund irrevocably appropriated for the payment thereof, may equal but shall not exceed \$2,000,000 \$5,000,000. The proceedings for the issuance of the bonds shall be instituted and completed by the hospital board. Notice of the election on the bonds shall be published in each legal newspaper published in the district, not less than ten days before the election, and all qualified electors residing in the district shall be entitled to vote at the election, each at the polling place for the voting precinct in which he resides, as established for state and county elections. Taxes for the payment of the bonds shall be levied by the district hospital board on all taxable property within the hospital district and certified to the county auditor for collection in accordance with said chapter 475, and shall not be subject to any statutory limitation as to rate or amount. The bonds shall not constitute indebtedness for any purpose of the county or of any city, village, or town and shall be payable solely from taxes on properties within the hospital district.

Sec. 2. **EFFECTIVE DATE.**

This act is effective the day after compliance with Minnesota Statutes, section 645.021, subdivision 3, by the Roseau county board.

Presented to the governor May 22, 1989

Signed by the governor May 23, 1989, 7:02 a.m.

CHAPTER 239—S.F.No. 46

An act relating to taxation; exempting leased hangars at airports in small cities from property taxation; amending Minnesota Statutes 1988, sections 272.01, subdivision 2; and 273.19, subdivision 1.

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

New language is indicated by underline, deletions by ~~strikeout~~.

Section 1. Minnesota Statutes 1988, section 272.01, subdivision 2, is amended to read:

Subd. 2. (a) When any real or personal property which ~~for any reason~~ is exempt from ad valorem taxes, and taxes in lieu thereof, is leased, loaned, or otherwise made available and used by a private individual, association, or corporation in connection with a business conducted for profit, there shall be imposed a tax, for the privilege of so using or possessing such real or personal property, in the same amount and to the same extent as though the lessee or user was the owner of such property.

(b) The tax imposed by this subdivision shall not apply to:

(1) property leased or used ~~by way of~~ as a concession in or relative to the use in whole or part of a public park, market, fairgrounds, port authority, economic development authority established under chapter 458C, municipal auditorium, ~~airport owned by a city, town, county, or group thereof but not the airports owned or operated by the metropolitan airports commission or a city of over 50,000 population or an airport authority therein;~~ municipal museum, or municipal stadium ~~or~~;

(2) property of an airport owned by a city, town, county, or group thereof which is:

(i) leased to or used by any person or entity including a fixed base operator; and

(ii) used as a hangar for the storage or repair of aircraft or to provide aviation goods, services, or facilities to the airport or general public;

the exception from taxation provided in this clause does not apply to:

(i) property located at an airport owned or operated by the metropolitan airports commission or by a city of over 50,000 population according to the most recent federal census or such a city's airport authority; or

(ii) hangars leased by a private individual, association, or corporation in connection with a business conducted for profit other than an aviation-related business;

(3) property constituting or used as a public pedestrian ramp or concourse in connection with a public airport; or

~~(3)~~ (4) property constituting or used as a passenger check-in area or ticket sale counter, boarding area, or luggage claim area in connection with a public airport but not the airports owned or operated by the metropolitan airports commission or cities of over 50,000 population or an airport authority therein. Real estate owned by a municipality in connection with the operation of a public airport and leased or used for agricultural purposes ~~shall~~ is not be exempt.

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(c) Taxes imposed by this subdivision ~~shall be due and are~~ payable as in the case of personal property taxes and ~~such taxes~~ shall be assessed to ~~such the~~ lessees or users of real or personal property in the same manner as taxes assessed to owners of real or personal property, except that such taxes shall not become a lien against the property. When due, the taxes shall constitute a debt due from the lessee or user to the state, township, city, county and school district for which the taxes were assessed and shall be collected in the same manner as personal property taxes. If property subject to the tax imposed by this subdivision is leased or used jointly by two or more persons, each lessee or user shall be jointly and severally liable for payment of the tax.

Sec. 2. Minnesota Statutes 1988, section 273.19, subdivision 1, is amended to read:

Subdivision 1. Except as provided in subdivision 3 or 4, tax-exempt property held under a lease for a term of at least one year, and not taxable under section 272.01, subdivision 2, or under a contract for the purchase thereof, ~~when the property belongs to the United States, to the state, or to any religious, scientific, or benevolent society or institution, incorporated or unincorporated, or to any railroad company or other corporation whose property is not taxed in the same manner as other property, or when the property is school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same it. In this subdivision, "tax-exempt property" means property owned by the United States, the state, a school, or any religious, scientific, or benevolent society or institution, incorporated or unincorporated, or any corporation whose property is not taxed in the same manner as other property.~~ This subdivision does not apply to property exempt from taxation under section 272.01, subdivision 2, ~~clause paragraph~~ (b), clauses (2), (3), and (4).

Sec. 3. EFFECTIVE DATE.

Sections 1 and 2 are effective for taxes levied in 1989, payable in 1990, and thereafter.

Presented to the governor May 22, 1989

Signed by the governor May 25, 1989, 5:22 p.m.

CHAPTER 240—S.F.No. 1101

An act relating to St. Louis county; regulating budget procedures; providing for certain recorder's fees; allowing the county to assess the cost of maintenance of television relay service; proposing coding for new law in Minnesota Statutes, chapter 383C; repealing Minnesota Statutes 1988, sections 383C.01, 383C.011, 383C.012, 383C.013, 383C.014, 383C.015, 383C.016, 383C.017, 383C.018, and 383C.019.

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