

CHAPTER 242—S.F.No. 2223

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CHAPTER 243—H.F.No. 2420

An act relating to financing state and local government; providing a sales tax rebate; reducing individual income tax rates; making changes to income, sales and use, property, excise, mortgage registry and deed, health care provider, motor fuels, cigarette and tobacco, liquor, insurance premiums, aircraft registration, lawful gambling, taconite production, solid waste, estate, and special taxes; conforming with changes in federal income tax provisions; authorizing certain cities to impose sales taxes and issue bonds; establishing an agricultural homestead credit; changing and allowing tax credits, subtractions, and exemptions; changing property tax valuation, assessment, levy, classification, homestead, credit, aid, exemption, review, appeal, abatement, and distribution provisions; extending levy limits and changing levy authority; authorizing property tax abatements; reducing the rate of health care provider taxes; reducing tax rates on lawful gambling; changing tax increment financing law and providing special authority for certain cities; authorizing water and sanitary sewer districts; providing for the funding of courts in certain judicial districts; changing tax forfeiture and delinquency provisions; changing and clarifying tax administration, collection, enforcement, and penalty provisions; freezing the taconite production tax and providing for its distribution; regulating state and local business subsidies; authorizing issuance of certain local obligations; requiring the metropolitan airports commission to provide funding for airport noise mitigation projects; modifying payment of certain aids to local units of government; providing for funding for border cities; changing fiscal note requirements; providing for deposit of tobacco settlement funds; requiring tax rebates when there is a budget surplus; requiring a study; authorizing requirements to use alternative dispute resolution processes in annexation and similar proceedings; transferring funds; appropriating money; amending Minnesota Statutes 1998, sections 3.986, subdivision 2; 3.987, subdivision 1; 16D.09; 60A.19, subdivision 6; 92.51; 97A.065, subdivision 2; 204B.135, by adding a subdivision; 270.07, subdivision 1; 270.65; 270.67, by adding a subdivision; 270.78; 270A.03, subdivision 2; 270A.07, subdivision 2; 270A.08, subdivision 2; 271.01, subdivisions 5; 271.21, subdivision 2; 272.02, subdivision 1; 272.027; 272.03, subdivision 6; 273.11, subdivisions 1a and 16; 273.111, by adding a subdivision; 273.124, subdivisions 1, 7, 8, 13, 14, and by adding a subdivision; 273.13, subdivisions 22, 23, 24, 25, 31, and by adding a subdivision; 273.1382; 273.1398, subdivisions 1a, 2, 8, and by adding a subdivision; 273.1399, subdivision 6; 273.20; 274.01, subdivision 1; 275.70, subdivision 5; 275.71, subdivisions 2, 3, and 4; 276.131; 279.37, subdivisions 1, 1a, and 2; 281.23, subdivisions 2, 4, and 6; 282.01, subdivisions 1, 4, and 7; 282.04, subdivision 2; 282.05; 282.08; 282.09; 282.241; 282.261, subdivision 4, and by adding a subdivision; 283.10; 287.01, subdivision 3, as amended; 287.05, subdivisions 1, as amended, and 1a, as amended; 289A.02, subdivision 7; 289A.18, subdivision 4; 289A.20, subdivision 4; 289A.31, subdivision 2; 289A.40, subdivisions 1 and 1a; 289A.50, subdivision 7, and by adding a subdivision; 289A.55, subdivision 9; 289A.56, subdivision 4; 289A.60, subdivisions 3 and 21; 290.01, subdivisions 7, 19, 19a, 19b, 19f, 19g, 31, and by adding a subdivision; 290.06, subdivisions 2c, 2d, and by adding subdivisions; 290.0671, subdivision 1; 290.0674, subdivisions 1 and 2; 290.091, subdivisions 1, 2, and 6; 290.0921, subdivision 5; 290.095, subdivision 3; 290.17, subdivisions 3, 4, and 6; 290.191, subdivisions 2 and 3; 290.9725; 290.9726, by adding a subdivision; 290A.03, subdivisions 3, 6, and 15; 290B.03, subdivision 1; 290B.04, subdivisions 2, 3, and 4; 290B.05, subdivision 1; 291.005, subdivisions 1; 295.50, subdivision 1; 295.52, subdivision 4; 295.53, subdivision 1; 295.55, subdivisions 2 and 3; 295.57, by adding a subdivision; 296A.16, by adding subdivisions; 297A.15,

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