

**SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION**

S.F. No. 3799

(SENATE AUTHORS: RARICK)

DATE
02/15/2024

D-PG
11617 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; mining and minerals; modifying the taconite assistance area;
1.3 amending Minnesota Statutes 2023 Supplement, section 273.1341.

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

1.5 Section 1. Minnesota Statutes 2023 Supplement, section 273.1341, is amended to read:

1.6 **273.1341 TACONITE ASSISTANCE AREA.**

1.7 ~~A~~ (a) "Taconite assistance area" means the geographic area that falls within the boundaries
1.8 of a school district that contains:

1.9 (1) a municipality in which the assessed valuation of unmined iron ore on May 1, 1941,
1.10 was not less than 40 percent of the assessed valuation of all real property;

1.11 (2) a municipality in which on January 1, 1977, or the applicable assessment date, there
1.12 is a taconite concentrating plant or where taconite is mined or quarried or where there is
1.13 located an electric generating plant which qualifies as a taconite facility; or

1.14 (3) a municipality:

1.15 (i) that is located in a county that contains a school district described in clause (1) or
1.16 (2); and

1.17 (ii) where active mining of materials subject to the tax under section 298.015, subdivision
1.18 1, is occurring, or where a mine subject to the minimum payment under section 298.015,
1.19 subdivision 3, is located.

1.20 (b) The geographic area that falls within the boundaries of Independent School District
1.21 No. 95, Cromwell; Independent School District No. 97, Moose Lake; and Independent

2.1 School District No. 577, Willow River, is included in the taconite assistance area if the
2.2 geographic area is adjacent to a school district described in paragraph (a), clause (3).

2.3 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.4 31, 2023.