

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 5254

(SENATE AUTHORS: HOFFMAN and Pha)

DATE
04/02/2024

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13334

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1A bill for an act

1.2relating to taxation; providing special authority and provisions related to property

1.3taxes, tax increment financing, and sales and use taxes for certain projects in the

1.4city of Brooklyn Park; providing special tax increment financing authority;

1.5providing special property tax abatement authority; authorizing establishment of

1.6a value capture district; providing a refundable sales and use tax exemption for

1.7construction materials; appropriating money.

1.8BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.9Section 1. CITY OF BROOKLYN PARK; TIF AUTHORITY; VILLAGE CREEK

1.10AREA.

1.11Subdivision 1. Establishment of districts. Upon the termination of Tax Increment

1.12Financing District No. 20 within the city of Brooklyn Park, under the special rules established

1.13in subdivision 2, the economic development authority of the city of Brooklyn Park or city

1.14of Brooklyn Park may establish one or more redevelopment tax increment financing districts

1.15located wholly within the area of the city of Brooklyn Park. The districts may be comprised

1.16of the following parcels identified by their current parcel identification numbers:

1.172011921430101 2011921440088 2011921430092 2011921430099 2111921330104

1.182111921340003 2111921340005 2111921340006 2111921340019 2111921340021

1.192111921330066 2111921330068 2111921340017 2111921340018 2811921130004

1.202811921130005 2811921140007 2811921210003 2811921220002 2811921220007

1.212811921240004 2811921240009 2811921240010 2811921240107 2811921310001

1.222811921340010 2911921120032 2811921130014 2811921130015 2811921130024

1.232811921140012 2811921210014 2811921210020 2811921210023 2811921210103

1.242811921220001 2811921220003 2811921220005 2811921240007 2811921340006

1.252911921120001 2911921120004 2011921440089 2111921330067 2111921340002

2.1 2111921340004 2111921340027 2111921340113 2811921120001 2811921130001
 2.2 2811921130017 2811921130023 2811921210001 2811921210016 2811921210033
 2.3 2811921210060 2811921210101 2811921240006 2811921240017 2911921110004
 2.4 2911921120005 2011921430093 2011921430100 2011921430102 2011921430103
 2.5 2111921330102 2111921330103 2111921340001 2111921340007 2111921340020
 2.6 2111921340022 2811921120002 2811921120104 2811921130002 2811921130020
 2.7 2811921130021 2811921210022 2811921210034 2811921210099 2811921210102
 2.8 2811921220006 2811921240003 2811921240012 2811921340005 2811921340009
 2.9 2911921110118 2911921120006 2911921120043 3311921210001

2.10 together with adjacent and internal roads and rights-of-way, and the following roadways
 2.11 within the city of Brooklyn Park: Zane Avenue North (from and including the intersection
 2.12 at 78th Avenue North to and including the intersection at Highway 94), Brooklyn Boulevard
 2.13 (from and including the intersection at the border of Brooklyn Center to and including the
 2.14 intersection at Kentucky Avenue North), Brookdale Drive North (from and including the
 2.15 intersection at Zane Avenue North to and including the intersection at Welcome Avenue
 2.16 North), Village Creek Parkway North, 77th Avenue North (from and including the
 2.17 intersection at Village Creek Parkway North to and including the intersection at Brookdale
 2.18 Drive North), 73rd Avenue North/Regent Avenue (from and including the intersection at
 2.19 Zane Avenue North to and including the intersection at Brooklyn Boulevard).

2.20 Subd. 2. **Special rules.** If the city or the authority establishes any tax increment financing
 2.21 district under subdivision 1, the following special rules apply:

2.22 (1) the districts are deemed to meet all the requirements of Minnesota Statutes, section
 2.23 469.174, subdivision 10;

2.24 (2) expenditures incurred in connection with the development of the property described
 2.25 in subdivision 1 are deemed to meet the requirements of Minnesota Statutes, section 469.176,
 2.26 subdivision 4j; and

2.27 (3) in addition to any expenditure authorized to be financed with increments under
 2.28 Minnesota Statutes, section 469.176, subdivision 4, increments from such districts may be
 2.29 spent within the areas described in subdivision 1 on any of the following expenditures:

2.30 (i) acquiring and improving public streets and public spaces, including public art and
 2.31 landscaping; and

2.32 (ii) commercial and residential building rehabilitation and facade improvements; and

(4) the requirements, limitations, or restrictions in the following statutes do not apply:
Minnesota Statutes, section 469.174, subdivision 25, clause (2); section 469.176, subdivisions
4l and 5; and section 469.1763, subdivisions 2, 3 and 4.

Subd. 3. **Expiration.** The authority to request certification of any district under this
section expires on December 31, 2044.

EFFECTIVE DATE. This section is effective the day after the governing body of the
city of Brooklyn Park and its chief clerical officer comply with the requirements of Minnesota
Statutes, section 645.021.

Sec. 2. CITY OF BROOKLYN PARK; TIF AUTHORITY; 610/ZANE AREA.

Subdivision 1. **Establishment of districts.** Under the special rules established in
subdivision 2, the economic development authority of the city of Brooklyn Park or the city
of Brooklyn Park may establish one or more redevelopment districts located wholly within
the area of the city of Brooklyn Park. The districts may be comprised of the following
parcels identified by their current parcel identification numbers together with adjacent and
internal roads and rights-of-way:

<u>0811921410009</u>	<u>0811921140050</u>	<u>0811921140051</u>	<u>0911921120005</u>	<u>0911921210007</u>
<u>0911921230008</u>	<u>0911921230049</u>	<u>0911921240006</u>	<u>0911921240009</u>	<u>0911921310004</u>
<u>0911921320018</u>	<u>0911921330009</u>	<u>0911921430006</u>	<u>0911921430014</u>	<u>0911921430015</u>
<u>0911921430019</u>	<u>0911921430020</u>	<u>0911921430028</u>	<u>0911921430030</u>	<u>0911921430033</u>
<u>0911921430037</u>	<u>0911921430038</u>	<u>0911921430040</u>	<u>0911921430048</u>	<u>0911921430054</u>
<u>0911921430055</u>	<u>0911921430059</u>	<u>0911921430069</u>	<u>0911921430071</u>	<u>0911921430072</u>
<u>0911921430076</u>	<u>0911921430080</u>	<u>0911921430081</u>	<u>0911921430082</u>	<u>0911921430083</u>
<u>0911921430086</u>	<u>0911921430087</u>	<u>0911921430088</u>	<u>0911921430094</u>	<u>0911921430095</u>
<u>0911921430099</u>	<u>0911921430104</u>	<u>0911921430114</u>	<u>0911921210005</u>	<u>0911921210095</u>
<u>0911921220070</u>	<u>0911921220071</u>	<u>0911921230009</u>	<u>0911921230010</u>	<u>0911921230011</u>
<u>0911921230012</u>	<u>0911921230013</u>	<u>0911921240005</u>	<u>0911921240008</u>	<u>0911921310007</u>
<u>0911921310009</u>	<u>0911921320023</u>	<u>0911921330008</u>	<u>0911921330011</u>	<u>0911921340008</u>
<u>0911921340014</u>	<u>0911921340017</u>	<u>0911921430018</u>	<u>0911921430024</u>	<u>0911921430025</u>
<u>0911921430029</u>	<u>0911921430034</u>	<u>0911921430035</u>	<u>0911921430039</u>	<u>0911921430044</u>
<u>0911921430045</u>	<u>0911921430049</u>	<u>0911921430058</u>	<u>0911921430060</u>	<u>0911921430061</u>
<u>0911921430062</u>	<u>0911921430063</u>	<u>0911921430067</u>	<u>0911921430068</u>	<u>0911921430090</u>
<u>0911921430093</u>	<u>0911921430097</u>	<u>0911921430098</u>	<u>0911921430102</u>	<u>0911921430103</u>
<u>0911921430112</u>	<u>0911921430113</u>	<u>0911921430120</u>	<u>0811921440008</u>	<u>0911921210006</u>
<u>0911921210096</u>	<u>0911921210100</u>	<u>0911921210101</u>	<u>0911921220008</u>	<u>0911921220017</u>
<u>0911921230014</u>	<u>0911921230015</u>	<u>0911921240004</u>	<u>0911921240007</u>	<u>0911921310010</u>

4.1	<u>0911921310011</u>	<u>0911921310012</u>	<u>0911921330010</u>	<u>0911921330012</u>	<u>0911921340009</u>
4.2	<u>0911921430013</u>	<u>0911921430017</u>	<u>0911921430021</u>	<u>0911921430022</u>	<u>0911921430026</u>
4.3	<u>0911921430031</u>	<u>0911921430032</u>	<u>0911921430036</u>	<u>0911921430041</u>	<u>0911921430042</u>
4.4	<u>0911921430046</u>	<u>0911921430053</u>	<u>0911921430057</u>	<u>0911921430064</u>	<u>0911921430065</u>
4.5	<u>0911921430073</u>	<u>0911921430077</u>	<u>0911921430078</u>	<u>0911921430100</u>	<u>0911921430105</u>
4.6	<u>0911921430107</u>	<u>0911921430108</u>	<u>0911921430110</u>	<u>0911921430115</u>	<u>0911921430117</u>
4.7	<u>0911921430118</u>	<u>0911921210097</u>	<u>0911921210099</u>	<u>0911921220014</u>	<u>0911921220015</u>
4.8	<u>0911921220068</u>	<u>0911921230005</u>	<u>0911921320016</u>	<u>0911921320021</u>	<u>0911921320024</u>
4.9	<u>0911921330006</u>	<u>0911921340015</u>	<u>0911921340016</u>	<u>0911921430009</u>	<u>0911921430010</u>
4.10	<u>0911921430011</u>	<u>0911921430012</u>	<u>0911921430016</u>	<u>0911921430023</u>	<u>0911921430027</u>
4.11	<u>0911921430043</u>	<u>0911921430047</u>	<u>0911921430050</u>	<u>0911921430051</u>	<u>0911921430052</u>
4.12	<u>0911921430056</u>	<u>0911921430066</u>	<u>0911921430070</u>	<u>0911921430074</u>	<u>0911921430075</u>
4.13	<u>0911921430079</u>	<u>0911921430084</u>	<u>0911921430085</u>	<u>0911921430089</u>	<u>0911921430091</u>
4.14	<u>0911921430092</u>	<u>0911921430096</u>	<u>0911921430101</u>	<u>0911921430106</u>	<u>0911921430109</u>
4.15					<u>Unplatted</u>
4.16	<u>0911921430111</u>	<u>0911921430116</u>	<u>0911921430119</u>	<u>0611921440003</u>	<u>0611921</u>

4.17 Subd. 2. **Special rules.** If the city or the authority establishes any tax increment financing
4.18 district under subdivision 1, the following special rules apply:

4.19 (1) the districts are deemed to meet all the requirements of Minnesota Statutes, section
4.20 469.174, subdivision 10;

4.21 (2) expenditures incurred in connection with the development of the property described
4.22 in subdivision 1, are deemed to meet the requirements of Minnesota Statutes, section 469.176,
4.23 subdivision 4j; and

4.24 (3) in addition to any expenditure authorized to be financed with increments under
4.25 Minnesota Statutes, section 469.176, subdivision 4, increments from such districts may be
4.26 spent within the areas described in subdivision 1 on any of the following expenditures:

4.27 (i) building or property improvements that enhance environmental sustainability;

4.28 (ii) commercial and residential building rehabilitation and facade improvements;

4.29 (iii) increased costs of building materials resulting from higher quality building materials
4.30 approved by the city or the authority; and

4.31 (iv) purchase of right-of-way, easements, and the construction of new infrastructure,
4.32 including roadways, trails, sidewalks, storm sewer infrastructure and management, sanitary
4.33 sewer infrastructure, water main infrastructure, installation of a new water tower, street and

pedestrian lighting, private utility burial, public plazas, bike facilities, landscaping and irrigation, and public art; and

(4) the requirements, limitations, or restrictions in the following statutes do not apply: Minnesota Statutes, section 469.174, subdivision 25, clause (2); section 469.176, subdivisions 4l and 5; and section 469.1763, subdivisions 2, 3 and 4.

Subd. 3. **Expiration.** The authority to request certification of any district under this section expires on December 31, 2044.

EFFECTIVE DATE. This section is effective the day after the governing body of the city of Brooklyn Park and its chief clerical officer comply with the requirements of Minnesota Statutes, section 645.021.

Sec. 3. **CITY OF BROOKLYN PARK; TIF AUTHORITY; BIOTECH AREA.**

Subdivision 1. **Establishment.** Under the special rules established in subdivision 2, the economic development authority of the city of Brooklyn Park or the city of Brooklyn Park may establish one or more redevelopment districts located wholly within the area of the city of Brooklyn Park. The districts may be comprised of the following parcels identified by their current parcel identification numbers together with adjacent and internal roads and rights-of-way:

<u>0711921110007</u>	<u>0711921140001</u>	<u>0711921140002</u>	<u>0711921140007</u>	<u>0711921240002</u>
<u>0711921240004</u>	<u>0711921110005</u>	<u>0711921120009</u>	<u>0711921220003</u>	<u>0711921230001</u>
<u>0711921230002</u>	<u>0811921230004</u>	<u>0711921110004</u>	<u>0711921110006</u>	<u>0711921110008</u>
<u>0711921120005</u>	<u>0711921130005</u>	<u>0711921140005</u>	<u>0711921140006</u>	<u>0711921210003</u>
<u>0711921110003</u>	<u>0711921120006</u>	<u>0811921230002</u>	<u>0811921220002</u>	

Subd. 2. **Special rules.** If the city or the authority establishes any tax increment financing district under subdivision 1, the following special rules apply:

(1) the districts are deemed to meet all the requirements of Minnesota Statutes, section 469.174, subdivision 10;

(2) expenditures incurred in connection with the development of the property described in subdivision 1, are deemed to meet the requirements of Minnesota Statutes, section 469.176, subdivision 4j; and

(3) in addition to any expenditure authorized to be financed with increments under Minnesota Statutes, section 469.176, subdivision 4, increments from such districts may be spent within the areas described in subdivision 1 on any of the following expenditures:

6.1 (i) building or property improvements that enhance environmental sustainability;
6.2 (ii) commercial and residential building rehabilitation and facade improvements;
6.3 (iii) increased costs of building materials resulting from higher quality building materials
6.4 approved by the city or the authority; and

6.5 (iv) purchase of right-of-way, easements, and the construction of new infrastructure,
6.6 including roadways, trails, sidewalks, storm sewer infrastructure and management, sanitary
6.7 sewer infrastructure, water main infrastructure, installation of a new water tower, street and
6.8 pedestrian lighting, private utility burial, public plazas, bike facilities, landscaping and
6.9 irrigation, and public art; and

6.10 (4) the requirements, limitations, or restrictions in the following statutes do not apply:
6.11 Minnesota Statutes, section 469.174, subdivisions 25, clause (2); section 469.176,
6.12 subdivisions 4l and 5; and section 469.1763, subdivisions 2, 3 and 4.

6.13 Subd. 3. **Expiration.** The authority to request certification of any district under this
6.14 section expires on December 31, 2044.

6.15 **EFFECTIVE DATE.** This section is effective the day after the governing body of the
6.16 city of Brooklyn Park and its chief clerical officer comply with the requirements of Minnesota
6.17 Statutes, section 645.021.

6.18 Sec. 4. **CITY OF BROOKLYN PARK; TIF AUTHORITY; DISTRICT NOS. 18**
6.19 **AND 20.**

6.20 Notwithstanding Minnesota Statutes, sections 469.174 to 469.1794, increment from Tax
6.21 Increment Financing Districts Nos. 18 and 20 may be collected for 25 years after the date
6.22 of receipt by the economic development authority of the city of Brooklyn Park of the first
6.23 increment there from and any increment received by the economic development authority
6.24 of the city of Brooklyn Park from Tax Increment Financing Districts Nos. 18 and 20 is not
6.25 required to be returned to Hennepin County for redistribution and may be transferred to the
6.26 account held by the economic development authority of the city of Brooklyn Park or the
6.27 city of Brooklyn Park for Tax Increment Financing District No. 3 and spent in accordance
6.28 with the requirements for expenditures of increment received from Tax Increment Financing
6.29 District No. 3 and the budget for expenditures under the tax increment financing plan is
6.30 deemed increased by the amount so transferred without any further action by the city or the
6.31 authority.

EFFECTIVE DATE. This section is effective the day after the governing body of the city of Brooklyn Park and its chief clerical officer comply with the requirements of Minnesota Statutes, section 645.021.

Sec. 5. **CITY OF BROOKLYN PARK; TIF AUTHORITY; DISTRICT NO. 3.**

Any increment received as a transfer from Tax Increment Financing District Nos. 18 and 20 that is spent in accordance with the tax increment financing plan is deemed to meet the requirements of Minnesota Statutes, section 469.1763, subdivision 2.

EFFECTIVE DATE. This section is effective the day after the governing body of the city of Brooklyn Park and its chief clerical officer comply with the requirements of Minnesota Statutes, section 645.021.

Sec. 6. **CITY OF BROOKLYN PARK; VALUE CAPTURE DISTRICT AUTHORIZATION.**

Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have the meanings given.

(b) "City" means the city of Brooklyn Park.

(c) "County" means Hennepin County.

(d) "District" means the areas certified by the city under subdivision 2 for collection of value capture taxes.

(e) "Project area" means the parcels all or a portion of which are within one-half mile on each side of the METRO Blue Line Light Rail to be built in the city, as further described in the resolution adopted under subdivision 2 and as determined in the city's sole discretion.

(f) "TIF law" means Minnesota Statutes, sections 469.174 to 469.1794, inclusive, as amended.

Subd. 2. **Authority to establish and modify district.** (a) The city council may, by resolution, establish a value capture district consisting of some or all of the taxable parcels all or a portion of which are within a one-quarter mile radius of any station on the METRO Blue Line Light Rail to be built in the city, as further described in the resolution.

(b) The city may establish the district and the project area only after holding a public hearing on its proposed creation after publishing notice of the hearing and the proposal at least once, not less than ten days or more than 30 days before the date of the hearing.

(c) The city may at any time, by resolution, remove parcels from the district. If the city removes parcels from the district, the city shall notify the county auditor under subdivision 3, paragraph (a), for recalculation of the district's original net tax capacity for future years.

Subd. 3. **Calculation of value capture district; administrative provisions.** (a) If the city establishes a value capture district under subdivision 2, the city shall request that the county auditor certify the original net tax capacity of the district in accordance with Minnesota Statutes, section 469.177, subdivision 1, for calculation of the district's tax revenues.

(b) For purposes of calculating the tax revenues of the district, the county auditor shall treat the district as if it were a tax increment financing district under the provisions of Minnesota Statutes, section 469.177, subdivision 1, and shall calculate the tax revenues of the district for each year of its duration under subdivision 5 as equaling the amount of tax increment that would be computed by applying the provisions of Minnesota Statutes, section 469.177, subdivisions 1, 1b, and 3, to determine captured tax capacity and multiplying by the current tax rate, excluding the state general tax rate, disregarding any reference to the original local tax rate, and assuming the city may retain the full captured net tax capacity under Minnesota Statutes, section 469.177, subdivision 2. The city shall provide the county auditor with the necessary information to calculate the tax revenues, including the city's option for calculating revenues derived from the areawide tax rate under Minnesota Statutes, chapter 473F.

(c) The county auditor shall pay the tax revenues of the district to the city at the same times provided for settlement of taxes and payment of tax increments. The city must use the tax revenues as provided under subdivision 4.

Subd. 4. **Permitted uses of district tax revenue.** (a) In addition to paying the administrative costs of the district, the city may spend tax revenues within the project area on any expenditure authorized to be financed with increment under the TIF law and on any of the following expenditures:

(1) acquiring and improving public streets and public spaces, including sidewalks, trails, lighting, pedestrian and bike features, plantings, stormwater management, public and private utility burial, public plazas, and public art;

(2) acquiring property, site preparation, and providing public financing for transit-oriented development and antidisplacement programs, projects, or strategies;

(3) improving, creating, or supporting arts and cultural facilities;

9.1 (4) commercial and residential building rehabilitation and facade improvements;

9.2 (5) assistance in any form to support antidisplacement programs, projects, or strategies;

9.3 and

9.4 (6) planning, design, community engagement, maintenance, and professional service

9.5 costs related to the above.

9.6 (b) The city may issue general obligation or revenue bonds or other obligations under

9.7 Minnesota Statutes, chapter 475, without an election, to finance all or a portion of the costs

9.8 authorized by subdivision 4, paragraph (a), hereof, including any costs of issuance of said

9.9 bonds, to be paid from or secured by any funds available to the city, including without

9.10 limitation the tax revenues and the full faith and credit and taxing powers of the city. The

9.11 bonds are not included in computing any debt limitation applicable to the city and any levy

9.12 of taxes under Minnesota Statutes, section 475.61, to pay principal and interest on the bonds

9.13 is not subject to any levy limitation. The city may also issue bonds or other obligations to

9.14 refund those bonds or obligations. Payment of principal and interest on the bonds or other

9.15 obligations issued under this paragraph is a permitted use of the tax revenues.

9.16 Subd. 5. **Duration of the district.** The duration of the district established under this

9.17 section is limited to the lesser of (1) 25 years of tax revenues, or (2) the time that the city

9.18 council determines is necessary to collect tax revenues sufficient to pay for the costs

9.19 authorized under subdivision 4, including without limitation an amount sufficient to pay or

9.20 defease any bonds or other obligations issued under subdivision 4, paragraph (b), including

9.21 interest thereon and the costs related to issuance thereof.

9.22 **EFFECTIVE DATE.** This section is effective the day after the governing body of the

9.23 city of Brooklyn Park and its chief clerical officer comply with the requirements of Minnesota

9.24 Statutes, section 645.021.

9.25 Sec. 7. **CITY OF BROOKLYN PARK; SPECIAL PROPERTY TAX ABATEMENT**

9.26 **SPECIAL RULES.**

9.27 (a) If the city elects to use property tax abatements under Minnesota Statutes, sections

9.28 469.1812 to 469.1815, to finance costs of public infrastructure projects, including all

9.29 financing costs, the special rules under this subdivision apply. Taxes abated for public

9.30 infrastructure projects must be used only for obligations or other infrastructure projects

9.31 approved by the authority.

9.32 (b) The limitations under Minnesota Statutes, section 469.1813, subdivision 6, do not

9.33 apply to the city.

(c) The limitations under Minnesota Statutes, section 469.1813, subdivision 8, do not apply and property taxes abated by the city to finance costs of public infrastructure projects are not included for purposes of applying Minnesota Statutes, section 469.1813, subdivision 8, to the use of tax abatement for other purposes of the city or the county.

EFFECTIVE DATE. This section is effective the day after the governing body of the city of Brooklyn Park and its chief clerical officer comply with the requirements of Minnesota Statutes, section 645.021.

Sec. 8. CITY OF BROOKLYN PARK; SALES TAX EXEMPTION FOR CONSTRUCTION MATERIALS.

Subdivision 1. **Exemption; refund.** (a) Materials and supplies used or consumed in and equipment incorporated into the following projects in the city of Brooklyn Park are exempt from sales and use tax under Minnesota Statutes, chapter 297A, provided that the materials, supplies, and equipment are purchased after February 28, 2023, and before April 1, 2030:

(1) improvements to the Brooklyn Park Senior Center;

(2) renovation and expansion of the Zanewood Recreation Center;

(3) improvements to the community activity center;

(4) construction of a PFAS treatment facility;

(5) construction of a water softening facility;

(6) replacement of roofs and HVAC systems in city hall and public works buildings;

(7) construction and rehabilitation of trails, underpass projects, and wayfinding projects;

(8) projects within the BioTech Innovation District as identified in the city's development plan;

(9) construction and rehabilitation of the Central Fire Station, including related facilities;

(10) construction and rehabilitation of the North Fire Station, including related facilities;

(11) construction and rehabilitation of the West Fire Station, including related facilities;

and

(12) construction and rehabilitation of the East Fire Station, including related facilities.

(b) The tax must be imposed and collected as if the rate under Minnesota Statutes, section 297A.62, subdivision 1, applied and then refunded in the same manner provided for projects

- 11.1 under Minnesota Statutes, section 297A.75, subdivision 1, clause (17). Refunds for eligible
11.2 purchases must not be issued until after June 30, 2024.
- 11.3 Subd. 2. **Appropriation.** The amount required to pay the refunds under subdivision 1
11.4 is appropriated from the general fund to the commissioner of revenue.
- 11.5 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
11.6 made after February 28, 2023, and before April 1, 2030.