

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 4163

(SENATE AUTHORS: CHAMBERLAIN and Rest)

DATE
03/09/2020

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5346 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxes; property and local; reimbursing state general fund for extra
1.3 payments made in the previous year; amending Minnesota Statutes 2018, section
1.4 477A.014, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 477A.014, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 6. Aid corrections after levy certification. If a city or county is informed of an
1.9 additional aid payment under subdivision 3, after they have certified the levy that will be
1.10 payable in the same calendar year in which the additional aid is paid, the city or county will
1.11 receive a onetime reduction in aid paid in the following calendar year. The amount of aid
1.12 reduction in the following calendar year is the amount of additional aid the city or county
1.13 received due to a recertification of aid in the previous year. This reduction shall not be used
1.14 when determining the certified aid used in subsequent aid calculations. No reductions will
1.15 be made for any adjustments under subdivision 3 that occur prior to the final day in which
1.16 a city or county must set its levy that is payable in the calendar year in which the adjustment
1.17 under subdivision 3 is made. The total of the reductions in aid under this subdivision in any
1.18 year will not be redistributed to the cities or counties but will remain in the state general
1.19 fund.

1.20 EFFECTIVE DATE. This section is effective for aids payable in calendar year 2020
1.21 and thereafter.