

**298.396 DISTRIBUTION OF PROCEEDS.**

The proceeds of the tax collected under section 298.393 shall be distributed by the commissioner of management and budget, upon certificate of the commissioner to the general fund of the state and to the various taxing districts in which the agglomerating facility is located in the following proportions: 22 percent thereof to the city or town; 50 percent thereof to the school district; 22 percent thereof to the county; 6 percent thereof to the state. If the agglomerating facility is located in more than one tax district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, giving due consideration to the relative extent of the facilities located in each such taxing district. The commissioner's order making such apportionment shall be subject to review by the Tax Court at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount to be distributed among the several taxing districts of the state shall be divided by such districts among the funds of such districts in the same proportion as the general ad valorem tax thereof.

**History:** 1965 c 698 s 3; 1965 c 893 s 6; 1969 c 399 s 49; Ex1971 c 31 art 35 s 5; 1973 c 123 art 5 s 7; 1976 c 134 s 78; 1977 c 307 s 29; 1978 c 764 s 115; 1986 c 444; 1988 c 719 art 5 s 84; 1Sp1989 c 1 art 5 s 24; 2003 c 112 art 2 s 50; 2009 c 101 art 2 s 109