

S.F. No. 200, as introduced - 87th Legislative Session (2011-2012) [11-0468]

2.1 increase, if any, in the implicit price deflator for government consumption expenditures
2.2 and gross investment for state and local governments prepared by the Bureau of Economic
2.3 Analysts of the United States Department of Commerce for the 12-month period ending
2.4 March 31 of the year prior to the year the taxes are payable. The tax under this section is
2.5 not treated as a local tax rate under section 469.177 and is not the levy of a governmental
2.6 unit under chapters 276A and 473F.

2.7 The commissioner shall increase or decrease the preliminary or final rate for a year
2.8 as necessary to account for errors and tax base changes that affected a preliminary or final
2.9 rate for either of the two preceding years. Adjustments are allowed to the extent that the
2.10 necessary information is available to the commissioner at the time the rates for a year must
2.11 be certified, and for the following reasons:

2.12 (1) an erroneous report of taxable value by a local official;

2.13 (2) an erroneous calculation by the commissioner; and

2.14 (3) an increase or decrease in taxable value for commercial-industrial ~~or seasonal~~
2.15 ~~residential-recreational~~ property reported on the abstracts of tax lists submitted under
2.16 section 275.29 that was not reported on the abstracts of assessment submitted under
2.17 section 270C.89 for the same year.

2.18 The commissioner may, but need not, make adjustments if the total difference in the tax
2.19 levied for the year would be less than \$100,000.

2.20 **EFFECTIVE DATE.** This section is effective for taxes payable in 2012 and
2.21 thereafter.

2.22 Sec. 3. Minnesota Statutes 2010, section 275.025, subdivision 4, is amended to read:

2.23 Subd. 4. **Apportionment and levy of state general tax.** ~~Ninety-five percent of~~ The
2.24 state general tax must be levied by applying a uniform rate to all commercial-industrial tax
2.25 capacity ~~and five percent of the state general tax must be levied by applying a uniform rate~~
2.26 ~~to all seasonal residential-recreational tax capacity.~~ On or before October 1 each year, the
2.27 commissioner of revenue shall certify the preliminary state general levy ~~rates~~ rate to each
2.28 county auditor that must be used to prepare the notices of proposed property taxes for taxes
2.29 payable in the following year. By January 1 of each year, the commissioner shall certify
2.30 the final state general levy rate to each county auditor that shall be used in spreading taxes.

2.31 **EFFECTIVE DATE.** This section is effective for taxes payable in 2012 and
2.32 thereafter.

2.33 Sec. 4. **REPEALER.**

S.F. No. 200, as introduced - 87th Legislative Session (2011-2012) [11-0468]

3.1 Minnesota Statutes 2010, section 275.025, subdivision 3, is repealed.

3.2 **EFFECTIVE DATE.** This section is effective for taxes payable in 2012 and
3.3 thereafter.

APPENDIX
Repealed Minnesota Statutes: 11-0468

275.025 STATE GENERAL TAX.

Subd. 3. **Seasonal residential recreational tax capacity.** For the purposes of this section, "seasonal residential recreational tax capacity" means the tax capacity of tier III of class 1c under section 273.13, subdivision 22, and all class 4c(1), 4c(3)(ii), and 4c(12) property under section 273.13, subdivision 25, except that the first \$76,000 of market value of each noncommercial class 4c(12) property has a tax capacity for this purpose equal to 40 percent of its tax capacity under section 273.13.