

Termination of operations	Repayment Portion
Less than 6 months	100 percent
6 months or more but less than 12 months	75 percent
12 months or more but less than 18 months	50 percent
18 months or more but less than 24 months	25 percent

The repayment must be paid to the state to the extent it represents a tax reduction under subdivision 9 and to the municipality to the extent it represents a property tax reduction or other local contribution. Any amount repaid to the state must be credited to the amount certified as available for tax reductions in the zone pursuant to subdivision 8. Any amount repaid to the municipality must be used by the municipality for economic development purposes.

Sec. 11. Minnesota Statutes 1983 Supplement, section 273.1314, is amended by adding a subdivision to read:

Subd. 16a. ZONE BOUNDARY REALIGNMENT. The commissioner may approve specific applications by a municipality to amend the boundaries of a zone or of an area or areas designated pursuant to section 273.1314, subdivision 9, paragraph (c) at any time. Boundaries of a zone may not be amended to create noncontiguous subdivisions. If the commissioner approves the amended boundaries, the change is effective on the date of approval.

Sec. 12. TRANSITION PROVISION.

State paid property tax credits authorized by Minnesota Statutes, section 273.1314, subdivision 9, may be authorized by a municipality beginning with property taxes levied in 1983, payable in 1984. The exemption from the general sales tax authorized by Minnesota Statutes, section 273.1314, subdivision 9, may be authorized by a municipality for purchases made after the date an application is submitted by the municipality for designation as an enterprise zone. The income tax credits authorized by Minnesota Statutes, section 273.1314, subdivision 9, may be authorized by a municipality for taxable years beginning during or after the calendar year in which the zone was designated.

Sec. 13. EFFECTIVE DATE.

This act is effective the day following final enactment.

Approved April 17, 1984

CHAPTER 389 — S.F.No. 2148

An act relating to local government; permitting a land transfer between Ramsey County and the city of Shoreview.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

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

Section 1. **RAMSEY COUNTY; SHOREVIEW; WELL SITE.**

Ramsey County may sell, lease, or otherwise dispose of property otherwise subject to Minnesota Statutes, section 383A.07, to the city of Shoreview to be used as the location of a city well notwithstanding the limitations imposed by section 383A.07.

Sec. 2. **LOCAL APPROVAL.**

Section 1 is effective the day after compliance with Minnesota Statutes, section 645.021, subdivision 3, by the governing bodies of Ramsey County and the city of Shoreview.

Approved April 17, 1984

CHAPTER 390 — S.F.No. 1770

An act relating to the city of Duluth; changing the boundaries of the tracts of land administered by the Spirit Mountain recreation area authority; amending Laws 1973, chapter 327, section 2, subdivision 1.

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

Section 1. Laws 1973, chapter 327, section 2, subdivision 1, is amended to read:

Subdivision 1. There is hereby created a Spirit Mountain recreation area authority, hereinafter referred to as the authority, which shall administer as hereinafter provided, the tracts of land described as follows:

A main area consisting of: That part of the South Half (S 1/2) of Section Fourteen (14), Township Forty-Nine (49), Range Fifteen (15), lying south of the Duluth Missabe and Iron Range Railway right of way and north of the Duluth Winnipeg & Pacific Railway right of way and excepting the East Half (E 1/2) of the Southeast Quarter (SE 1/4). Section Twenty-Two (22), Township Forty-Nine (49), Range Fifteen (15) except the southerly one thousand (1,000) feet of the Southeast Quarter (SE 1/4) of the Southwest Quarter (SW 1/4) and except the Southerly one thousand (1,000) feet of Southwest Quarter (SW 1/4) of the Southeast Quarter (SE 1/4). ~~In~~ That part of the Southwest Quarter (SW 1/4) of Section Twenty-Three (23), Township Forty-Nine (49), Range Fifteen (15) lying northwest of the southeast line of the Duluth Winnipeg & Pacific Railway right of way, and all of the North Half (N 1/2) of Section Twenty-Three (23) Township Forty-Nine (49) Range Fifteen (15), except

Changes or additions are indicated by underline, deletions by ~~strikeout~~.