

in any of such cases to file a tentative return at the time fixed for filing the regularly required return from him, and to pay a tax on the basis of such tentative return at the times required for the payment of taxes on the basis of the regularly required return from such taxpayer. ~~The commissioner may exercise his power under this clause by rule only~~ The commissioner may grant an extension of up to seven months for filing the return of a corporation subject to tax under this chapter if the corporation files a tentative return at the time fixed for filing the regularly required return and pays the tax on the basis of the tentative return in accordance with this section and section 290.45.

(7) Every person making a return under section 290.41 (except subdivisions 3 and 4) shall furnish to each person whose name is set forth in the return a written statement showing

- (A) the name and address of the person making the return, and
- (B) the aggregate amount of payments to the person shown on the return.

This written statement shall be furnished to the person on or before January 31 of the year following the calendar year for which the return was made. A duplicate of this written statement shall be furnished to the commissioner on or before February 28 of the year following the calendar year for which the return was made.

#### Sec. 4. **EFFECTIVE DATES.**

Section 1 is effective for taxable years beginning after December 31, 1981. Section 2 is effective the day after final enactment. Section 3 is effective for taxable years beginning after December 31, 1984.

Approved May 24, 1985

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### CHAPTER 230 — H.F.No. 1645

*An act relating to economic development; creating a special enterprise zone for a large manufacturing facility; providing for the taxation of the facility; authorizing the issuance of bonds; providing assistance to locate a large manufacturing facility in the state; appropriating money; amending Minnesota Statutes 1984, sections 273.1312, subdivisions 3 and 4; and 273.1314, subdivisions 3, 4, 6, 7, 8, 9, and by adding a subdivision.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:  
**ARTICLE 1**

#### **SPECIAL ENTERPRISE ZONE, DESIGNATION AND TAXATION**

Section 1. Minnesota Statutes 1984, section 273.1312, subdivision 3, is amended to read:

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

Subd. 3. **DURATION.** The designation of an area as an enterprise zone shall be effective for seven years after the date of designation except designation of areas pursuant to subdivision 4, paragraph (c), clause (4), shall be effective for 30 years after the date of designation.

Sec. 2. Minnesota Statutes 1984, section 273.1312, subdivision 4, is amended to read:

Subd. 4. **ELIGIBILITY REQUIREMENTS.** An area is eligible for designation if the following requirements are met:

(a) The boundary of the zone or each subdivision of the zone is continuous and includes vacant or underutilized lands or buildings.

(b) The area of the zone is less than 400 acres. The total market value of the taxable property contained in the zone at the time of application is less than \$100,000 per acre or \$300,000 per acre for an area located wholly within a first class city. A zone which is located in a city of the third or fourth class may be divided into two to four separate subdivisions which need not be contiguous with each other. Each subdivision must contain not less than 100 acres. The restrictions provided by this paragraph shall not apply to areas designated pursuant to paragraph (c), clause (2) ~~or~~, (3), or (4).

(c) (1) The proposed zone is located within an economic hardship area, as established by meeting two or more of the following criteria:

(A) the number of residential housing units within the area which are substandard is 15 percent or greater under criteria prescribed by the commissioner using data collected by the bureau of the census or data submitted by the municipality and approved by the commissioner;

(B) the percentage of households within the area that fall below the poverty level, as determined by the United States census bureau, is 20 percent or greater;

(C) (i) the total market value of commercial and industrial property in the area has declined over three of the preceding five years, or (ii) the total market value of all property in the area has declined or it has increased less than 10.5 percent over the preceding three-year period;

(D) for the last full year for which data is available, the per capita income in the area was 90 percent or less of the per capita income for the state, excluding standard metropolitan statistical areas, or for the standard metropolitan statistical area if the area is located in a standard metropolitan statistical area;

(E) (i) the current rate of unemployment in the area is 120 percent of the statewide average unemployment for the last 12-month period for which verifiable figures are available, or (ii) the total number of employment positions has declined by ten percent during the last 18 months; or

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(2) The area is so designated under federal legislation providing for federal tax benefits to investors, employers or employees in enterprise zones; or

(3) The area consists of a statutory or home rule charter city with a contiguous border with a city in another state or with a contiguous border with a city in Minnesota which has a contiguous border with a city in another state and the area is determined by the commissioner to be economically or fiscally distressed; or

(4) The area is to be utilized by a single corporation for a new manufacturing facility that has a projected employment of no less than 5,000 people, a projected capital investment of at least \$3,000,000,000, and the commissioner determines the direct and indirect economic benefits of the new facility justify the designation of the area as a special enterprise zone.

For purposes of this subdivision, an economic hardship area must have a population under the most recent federal decennial census of at least (i) 4,000 if any of the area is located wholly or partly within a standard metropolitan statistical area, or (ii) 2,500 for an area located outside of a standard metropolitan statistical area, or (iii) no minimum in the case of an area located in an Indian reservation; except that, in the case of two or more cities seeking designation of an enterprise zone under a joint exercise of power pursuant to section 471.59, the minimum population required by this provision shall not exceed the sum of the populations of those cities.

Sec. 3. Minnesota Statutes 1984, section 273.1314, subdivision 3, is amended to read:

Subd. 3. **APPLICATIONS; CONTENTS.** The applications for designation as an enterprise zone shall contain, at a minimum:

(a) verification that the area is eligible for designation pursuant to section 273.1312;

(b) a development plan, outlining the types of investment and development within the zone that the municipality expects to take place if the incentives and tax reductions specified under paragraphs (d) and (e) are provided, the specific investment or development reasonably expected to take place, any commitments obtained from businesses, the projected number of jobs that will be created, the anticipated wage level of those jobs, and any proposed targeting of the jobs created, including affirmative action plans if any;

(c) the municipality's proposed means of assessing the effectiveness of the development plan or other programs to be implemented within the zone once they have been implemented;

(d) the specific form of tax reductions, authorized by subdivision 9, proposed to be granted to businesses, the duration of the tax reductions, an estimate of the total state taxes likely to be foregone as a result, and a statement

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of the relationship between the proposed tax reductions and the type of investment or development sought or expected to be attracted to or maintained in the area if it is designated as a zone;

(e) the municipality's contribution to the zone as required by subdivision 6;

(f) any additional information required by the commissioner; and

(g) any additional information which the municipality considers relevant to the designation of the area as an enterprise zone.

Paragraph (b) does not apply to an application for designation under section 273.1312, subdivision 4, paragraph (c), clause (3).

Paragraphs (b), (c), and (e) do not apply to an application for designation under section 273.1312, subdivision 4, paragraph (c), clause (4).

Sec. 4. Minnesota Statutes 1984, section 273.1314, subdivision 4, is amended to read:

Subd. 4. **EVALUATION OF APPLICATIONS.** The commissioner shall review and evaluate the applications submitted pursuant to subdivision 3 and shall determine whether each area is eligible for designation as an enterprise zone. If the department of energy and economic development no longer exists as presently constituted, the commissioner shall consult with the successor to the responsibilities of the planning division of that department in making this determination. In determining whether an area is eligible under section 273.1312, subdivision 4, paragraph (c), if unemployment, employment, income or other necessary data are not available for the area from the federal departments of labor or commerce or the state demographer, the commissioner may rely upon other data submitted by the municipality if he determines it is statistically reliable or accurate. The commissioner, in conjunction with the commissioner of revenue, shall prepare an estimate of the amount of state tax revenue which will be foregone for each application if the area is designated as a zone.

Except for designations under section 273.1312, subdivision 4, paragraph (c), clause (4), on or before October 1 of each year, the commissioner shall submit to the legislative advisory commission a list of the areas eligible for designation as enterprise zones, along with his recommendations for designation and supporting documentation. In making recommendations for designation, the commissioner shall consider and evaluate the applications pursuant to the following criteria:

(a) the pervasiveness of poverty, unemployment, and general distress in the area;

(b) the extent of chronic abandonment, deterioration or reduction in value of commercial, industrial or residential structures in the area and the extent of property tax arrearages in the area;

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(c) the prospects for new investment and economic development in the area with the tax reductions proposed in the application relative to the state and local tax revenue which would be foregone;

(d) the competing needs of other areas of the state;

(e) the municipality's proposed use of other state and federal development funds or programs to increase the probability of new investment and development occurring;

(f) the extent to which the projected development in the zone will provide employment to residents of the economic hardship area, and particularly individuals who are unemployed or who are economically disadvantaged as defined in the federal Job Training Partnership Act of 1982, 96 Statutes at Large 1322;

(g) the funds available pursuant to subdivision 8; and

(h) other relevant factors which he specifies in his recommendations.

The commissioner shall submit a separate list of the areas entitled to designation as enterprise zones under section 273.1312, subdivision 4, paragraph (c), clauses (2) and (3), along with his recommendations for the amount of funds to be allocated to each area.

Sec. 5. Minnesota Statutes 1984, section 273.1314, is amended by adding a subdivision to read:

Subd. 4a. SPECIAL ENTERPRISE ZONES. Applications for a special enterprise zone designation under section 273.1312, subdivision 4, paragraph (c), clause (4), may be submitted at any time. A special enterprise zone under that clause may be designated by the commissioner no later than September 30, 1985. In making the decision whether to designate an area a special enterprise zone the commissioner shall consider the:

(1) number of jobs that will be created in the zone;

(2) size of the private investment in the zone; and

(3) number of jobs that will be created inside and outside of the zone because of the manufacturing facility located in the zone.

The procedure for granting property tax relief contained in section 273.1313 is not applicable to a special enterprise zone designated under section 273.1312, subdivision 4, paragraph (c), clause (4), and the property in the special enterprise zone shall not be reclassified as employment property.

For the period of 30 years after the designation of the special enterprise zone or until the zone is abolished, whichever is earlier, the value of the property in a special enterprise zone shall not be included for the purpose of computing any tax, charge, or levy imposed by the state or a local unit of government or in

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the determination of the payment of any aid or credit by the state or a local unit of government, including, without limitations:

(a) the determination of any mill levy under the laws of this state, local charter or ordinance, or other law;

(b) the determination of market value of any municipality or the areawide tax base for the purpose of distributions under chapter 473F relating to municipal revenue distribution;

(c) the determination of state aid for schools under chapter 124; or

(d) the determination of local government aid under chapter 477A.

Sec. 6. Minnesota Statutes 1984, section 273.1314, subdivision 6, is amended to read:

Subd. 6. **LOCAL CONTRIBUTION.** No area may be designated as an enterprise zone unless the municipality agrees to make a qualifying local contribution in the form of a property tax reduction for employment property as provided by section 273.1313 for any business qualifying for a state tax reduction pursuant to this section. A qualifying local contribution may in the alternative be a local contribution or investment out of other municipal funds, but excluding any special federal grants or loans, equivalent to the property tax reduction. In concluding the agreement with the municipality the commissioner may require that the local contribution will be made in a specified ratio to the amount of the state credits authorized. If the local contribution is to be used to fund additional reductions in state taxes, the commissioner and the governing body of the municipality shall enter an agreement for timely payment to the state to reimburse the state for the amount of tax revenue foregone as a result. The qualifying local contribution for a special enterprise zone under section 273.1312, subdivision 4, paragraph (c), clause (4), shall be the complete abatement of property taxes on property in the zone.

Sec. 7. Minnesota Statutes 1984, section 273.1314, subdivision 7, is amended to read:

Subd. 7. **LIMITATIONS; NUMBER OF DESIGNATIONS.** (a) In each of the years 1983 and 1984, the commissioner shall designate at least two but not more than five areas as enterprise zones. No designations shall be made after December 31, 1984.

(b) No more than one area may be designated as an enterprise zone in any county, except that two areas may be designated in a county containing a city of the first class.

(c) No more than two areas in a congressional district may be designated as an enterprise zone in 1984.

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

This subdivision shall not apply to enterprise zones designated pursuant to section 273.1312, subdivision 4, paragraph (c), clause (2) ~~or~~, (3), or (4).

Sec. 8. Minnesota Statutes 1984, section 273.1314, subdivision 8, is amended to read:

Subd. 8. **FUNDING LIMITATIONS.** The maximum amount of the tax reductions which may be authorized pursuant to designations of enterprise zones under section 273.1312 and this section is limited to \$35,600,000. The maximum amount of this total which may be authorized by the commissioner for tax reductions pursuant to subdivision 9 that will reduce tax revenues which otherwise would have been received during fiscal years 1984 and 1985 is limited to \$9,000,000. Of the total limitation and the 1984-1985 biennial limitation the commissioner shall allocate to enterprise zones designated under section 273.1312, subdivision 4, paragraph (c), clause (3), an amount equal to \$16,610,940 and \$5,000,000 respectively. These funds shall be allocated among such zones on a per capita basis except that the maximum allocation to any one city is \$6,610,940 and no city's allocation shall exceed \$210 on a per capita basis. An amount sufficient to fund the state funded property tax credits, the refundable income tax credits, and the sales tax exemption, as authorized pursuant to this section is appropriated to the commissioner of revenue. Upon designation of an enterprise zone the commissioner shall certify the total amount available for tax reductions in the zone for its duration. The amount certified shall reduce the amount available for tax reductions in other enterprise zones. If subsequent estimates indicate or actual experience shows that the approved tax reductions will result in amounts of tax reductions in excess of the amount certified for the zone, the commissioner shall implement a plan to reduce the available tax reductions in the zone to an amount within the sum certified for the zone. If subsequent estimates indicate or actual experience shows that the approved tax reductions will result in amounts of tax reductions below the amount certified, the difference shall be available for certification in other zones or used in connection with an amended plan of tax reductions for the zone as the commissioner determines appropriate. If the tax reductions authorized result in reduced revenues for a dedicated fund, the commissioner of finance shall transfer equivalent amounts to the dedicated fund from the general fund as necessary.

This subdivision, including the funding limitations, does not apply to enterprise zones designated pursuant to section 273.1312, subdivision 4, paragraph (c), clause (4).

Sec. 9. Minnesota Statutes 1984, section 273.1314, subdivision 9, is amended to read:

Subd. 9. **AUTHORIZED FORMS OF STATE TAX REDUCTIONS.**  
(a) The following types of tax reductions may be approved by the commissioner for businesses located in an enterprise zone:

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

(1) An exemption from the general sales tax imposed by chapter 297A for purchases of construction materials or equipment for use in the zone if the purchase was made after the date of application for the zone;

(2) A credit against the income tax of an employer for additional workers employed in the zone, other than workers employed in construction, up to a maximum of \$3,000 per employee per year;

(3) An income tax credit for a percentage of the cost of debt financing to construct new or expanded facilities in the zone;

(4) A state paid property tax credit for a portion of the property taxes paid by a new commercial or industrial facility or the additional property taxes paid by an expansion of an existing commercial or industrial facility in the zone; and

(5) A complete abatement of all corporate income and excise taxes under chapter 290, property taxes, and sales and use taxes under chapter 297A on the purchase of construction materials or equipment for use in the zone if the zone is designated pursuant to section 273.1312, subdivision (4), paragraph (c), clause (4). Local taxing authorities with an enterprise zone designated pursuant to section 273.1312, subdivision 4, paragraph (c), clause (4), will be reimbursed by the state for foregone property taxes only to the extent that the local taxing authority can demonstrate the development within that zone has imposed an additional net financial burden on its budget. The additional net financial burden shall be determined by subtracting the increase in the total equalized assessed property value of the local taxing authority that is in excess of a statewide average increase in equalized assessed property values as determined by the commissioner of revenue, multiplied by the mill rate of the local taxing authority for taxes payable in the current year, from the additional direct costs the development has placed on the local taxing authority's budget for the current year. The commissioner of energy and economic development, in consultation with the commissioner of revenue, shall review that local taxing authority's demonstration of additional financial burden and determine the amount which the state will reimburse the local taxing authority for foregone property tax revenue.

(b) The municipality shall specify in its application for designation the types of tax reductions it seeks to be made available in the zone and the percentage rates and other appropriate limitations on the reductions.

(c) Upon designation of an enterprise zone and approval by the commissioner of the tax reductions to be made available therein, the commissioner of revenue shall take the steps necessary to implement the tax reductions.

(d) The tax reductions provided by this subdivision shall not apply to any facility described in section 103(b)(6)(O) of the Internal Revenue Code of 1954, as amended through January 15, 1983, or to any regulated public utility.

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



(e) The commissioner shall approve tax reductions authorized by paragraph (a) within an enterprise zone designated pursuant to section 273.1312, subdivision 4, paragraph (c), clause (3), only after the governing body of a city designated as an enterprise zone has designated an area or areas, each consisting of at least 100 acres, of the city not in excess of 400 acres in which the tax reductions may be provided.

(f) In addition to the tax reductions authorized by paragraph (a), for an enterprise zone designated under section 273.1312, subdivision 4, paragraph (c), clause (3), the following types of tax reductions may be approved:

(1) A credit against income tax for workers employed in the zone and not qualifying for a credit under paragraph (a), clause (2), subject to a maximum of \$1,500 per employee per year;

(2) A state paid property tax credit for a portion of the property taxes paid by a commercial or industrial facility located in the zone. Notwithstanding paragraph (d), the credits provided by this paragraph may be provided to the businesses described in section 103(b)(6)(0)(i) of the Internal Revenue Code of 1954, as amended through December 31, 1983.

(g) Each tax reduction provided to a business pursuant to this subdivision shall terminate not longer than five years after the effective date of the tax reduction for the business. Subject to the five year limitation, the tax reductions may be provided after expiration of the zone's designation.

(h) The income tax credits provided pursuant to clauses (a) and (f) may be refundable.

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## ARTICLE 2 APPROPRIATIONS

### Section 1. REIMBURSEMENT OF PROPERTY TAX REVENUES; DEPARTMENT OF REVENUE.

(a) The sum of \$5,000,000 for fiscal years 1986-1987 is appropriated to the commissioner of revenue to reimburse a municipality and other local taxing authorities for foregone property tax revenues under section 273.1314, subdivision 4a. The commissioner of revenue is authorized to distribute those funds subject to the conditions the commissioner imposes to assure proper and prompt reimbursement.

(b) The funds appropriated in this section shall not be encumbered until the commissioner of energy and economic development designates a special enterprise zone pursuant to section 273.1312, subdivision 4, paragraph (c), clause

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

(4). If no such designation is made prior to September 30, 1985, this section expires and the appropriated funds revert to the general fund.

**Sec. 2. PURCHASE OF SITE AND INFRASTRUCTURE IMPROVEMENTS.**

The sum of \$30,000,000 or so much thereof as determined necessary by the commissioner is appropriated from the general fund to the commissioner of energy and economic development to provide a grant to a city which is selected as the site for a new manufacturing facility of a single corporation that has a projected employment of no less than 5,000 employees, a projected capital investment of at least \$3,000,000,000, and is determined by the commissioner to have a substantial positive economic benefit for the entire state. A new manufacturing facility is a facility that was not in operation prior to July 1, 1985, and the principal activity within the facility is the manufacture of a product or products defined in the United States Department of Commerce's standard industrial classification codes 20 to 39. The city may use the grant money to purchase the site, convey the site to the corporation, and assist the corporation with the public improvements necessary for the proper operation of the facility. The improvements may include, but are not limited to, the cost of providing sewer, water, and other utility services to the facility.

Designation of the city that will receive this grant is not subject to the provisions of Minnesota Statutes, chapter 14. The funds appropriated in this section shall not be encumbered until the commissioner of energy and economic development designates a special enterprise zone pursuant to section 273.1312, subdivision 4, paragraph (c), clause (4). If no such designation is made prior to September 30, 1985, this section expires and the appropriated funds revert to the general fund.

**Sec. 3. CENTER FOR ADVANCED MANUFACTURING TECHNOLOGY; UNIVERSITY OF MINNESOTA.**

The sum of \$1,866,600 is appropriated from the general fund to the University of Minnesota for creation and operation of a center for advanced manufacturing technology. The appropriation shall not be encumbered until the commissioner of energy and economic development designates a special enterprise zone as authorized by section 273.1312, subdivision 4, paragraph (c), clause (4). If no such designation is made prior to September 30, 1985, this section expires and the appropriated funds revert to the general fund.

The center shall be operated to assist in educating engineering and scientific talent, to conduct competitive research programs, and to conduct extensive outreach and technology transfer programs.

The center shall:

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

(1) promote education and research in advanced manufacturing technologies in the state of Minnesota, including CAD, CAM, and robotics;

(2) promote and develop Minnesota industries and services related to and supportive of automated design and manufacture;

(3) engage in joint activity with manufacturers of automated production systems, pursuant to contractual relationships, in the development of systems, equipment, applications software, services, and processes;

(4) promote and participate in education and training programs related to the needs of technology and information-intensive manufacturing industry and to the needs of users and potential users of automated manufacturing systems;

(5) establish mechanisms so the capabilities and services of the center can be made available to public and governmental organizations in Minnesota and elsewhere in the nation and in foreign countries; and

(6) establish appropriate mechanisms so the services and capabilities of the center can be made available to the private sector.

#### **Sec. 4. JOB TRAINING CENTER; BOARD OF VOCATIONAL TECHNICAL EDUCATION.**

The sum of \$2,200,000 is appropriated from the general fund to the state board of vocational technical education for the purpose of providing administrative support for the job training center established in article 3, section 1. This appropriation is available until expended or until this section is repealed.

#### **Sec. 5. EDUCATION AND TRAINING\* TRANSITION TEAMS; HIGHER EDUCATION COORDINATING BOARD.**

The sum of \$2,000,000 is appropriated from the general fund to the higher education coordinating board for the purpose of developing an education and training transition team and center to ensure that state-of-the-art training facilities and equipment are available on the manufacturing facility site described in section 1 to train employees during the transition years in which the facility is beginning operations. The education and training center will be headed by a director with management experience in education and industry.

Of this amount, \$561,500 is appropriated in both fiscal year 1986 and fiscal year 1987 for salaries and benefits for 14 positions in the classified service; \$56,000 in fiscal year 1986 and \$18,000 in fiscal year 1987 for equipment; and the remainder is for team support services.

#### **Sec. 6. CANCELLATION OF APPROPRIATIONS.**

The appropriations contained in sections 4 and 5 may not be expended unless the commissioner of energy and economic development has designated a site as a special enterprise zone as authorized by section 273.1312, subdivision 4,

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paragraph (c), clause (4). If no site is designated as such prior to September 30, 1985, the appropriations contained in sections 4 and 5 revert to the general fund.

### ARTICLE 3

#### CAPITAL IMPROVEMENTS; BONDS

##### Section 1. CAPITAL IMPROVEMENTS; APPROPRIATIONS.

Subdivision 1. \$14,500,000 is appropriated from the state building fund to the University of Minnesota to acquire and to better land, buildings, and other capital improvements for a center for advanced manufacturing technologies. \$20,600,000 is appropriated from the state building fund to the state board of vocational technical education to acquire and to better land, buildings, and other capital improvements for a job training center.

Subd. 2. To provide the money appropriated in this section from the state building fund, the commissioner of finance upon request of the governor shall sell and issue bonds of the state in an amount up to \$35,100,000 in the manner, upon the terms, and with the effect prescribed by Minnesota Statutes, sections 16A.631 to 16A.672, and by the Constitution, article XI, sections 4 to 7.

##### Sec. 2. EFFECTIVE DATE.

Section 1 is only effective if the commissioner of energy and economic development designates an enterprise zone under section 273.1312, subdivision 4, paragraph (c), clause (4), prior to September 30, 1985.

Approved May 24, 1985

### CHAPTER 231 — S.F.No. 274

*An act relating to civil commitment; requiring a hearing for the continued commitment of mentally retarded persons; amending Minnesota Statutes 1984, section 253B.13, subdivision 2.*

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

Section 1. Minnesota Statutes 1984, section 253B.13, subdivision 2, is amended to read:

Subd. 2. MENTALLY RETARDED PERSONS. If the court finds upon review of the treatment report, at the conclusion of a hearing held pursuant to section 253B.12, it is found that the person continues to be mentally retarded, it the court shall order commitment of the person for an indeterminate period of

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