

CHAPTER 276A

TAX RELIEF AREA REVENUE DISTRIBUTION

276A.01 Definitions.

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[For text of subs 1 to 6, see M.S.1996]

Subd. 7. Population. "Population" means the most recent estimate of the population of a municipality made by the state demographer and filed with the commissioner of revenue as of July 1 of the year in which a municipality's distribution net tax capacity is calculated. The state demographer shall annually estimate the population of each municipality and, in the case of a municipality which is located partly within and partly without the area, the proportion of the total which resides within the area, and shall file the estimates with the commissioner of revenue.

[For text of subs 8 to 16, see M.S.1996]

History: 1997 c 31 art 3 s 11