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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **665**

02/05/2015 Authored by Erhardt

The bill was read for the first time and referred to the Committee on Greater Minnesota Economic and Workforce Development Policy

1.1 A bill for an act  
1.2 relating to taxation; property; phasing out the state general levy on seasonal  
1.3 recreational property over five years; amending Minnesota Statutes 2014, section  
1.4 275.025, subdivision 4.

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

1.6 Section 1. Minnesota Statutes 2014, section 275.025, subdivision 4, is amended to read:

1.7 Subd. 4. **Apportionment and levy of state general tax.** ~~Ninety-five~~ For taxes  
1.8 payable in 2016, 96 percent of the state general tax must be levied by applying a uniform  
1.9 rate to all commercial-industrial tax capacity and ~~five~~ four percent of the state general tax  
1.10 must be levied by applying a uniform rate to all seasonal residential recreational tax  
1.11 capacity. In each subsequent year, the portion to be levied on commercial-industrial  
1.12 tax capacity will be increased by one percentage point each year, and the portion to be  
1.13 levied on seasonal-recreational tax capacity will be reduced by one percentage point each  
1.14 year, until the entire amount is levied on commercial-industrial net tax capacity for taxes  
1.15 payable in 2020 and thereafter. On or before October 1 each year, the commissioner of  
1.16 revenue shall certify the preliminary state general levy rates to each county auditor that  
1.17 must be used to prepare the notices of proposed property taxes for taxes payable in the  
1.18 following year. By January 1 of each year, the commissioner shall certify the final state  
1.19 general levy rate to each county auditor that shall be used in spreading taxes.

1.20 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2016.