

ARTICLE 1

INDIVIDUAL INCOME, CORPORATE FRANCHISE, AND ESTATE TAXES

Section 1. [41B.0391] BEGINNING FARMER PROGRAM; TAX CREDITS.

Subdivision 1. Definitions.

Subd. 2. Tax credit for owners of agricultural assets.

Subd. 3. Beginning farmer management tax credit.

Subd. 4. Authority duties.

Subd. 5. Appeals of authority determinations.

~~5.2~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.

Sec. 2. Minnesota Statutes 2016, section 116J.8737, subdivision 5, is amended to read:

Subd. 5. **Credit allowed.**

~~7.24~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2017.

Sec. 3. Minnesota Statutes 2016, section 116J.8737, subdivision 12, is amended to read:

Subd. 12. **Sunset.**

~~8.1~~ **EFFECTIVE DATE.** This section is effective the day following final enactment.

Sec. 4. Minnesota Statutes 2016, section 289A.10, subdivision 1, is amended to read:

Subdivision 1. **Return required.**

~~8.16~~ **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after December 31, 2016.

Sec. 5. Minnesota Statutes 2016, section 290.01, subdivision 7, is amended to read:

Subd. 7. **Resident.**

~~9.26~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.

Sec. 6. Minnesota Statutes 2016, section 290.0131, subdivision 10, as amended by Laws 2017, chapter 1, section 4, is amended to read:

~~10.4~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2017.

Sec. 7. Minnesota Statutes 2016, section 290.0131, is amended by adding a subdivision to read:

Subd. 14. **First-time home buyer savings account.**

~~10.90~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.

Sec. 8. Minnesota Statutes 2016, section 290.0131, is amended by adding a subdivision to read:

Subd. 15. **Equity and opportunity donations to qualified foundations.**

~~10.16~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2017.

Sec. 9. Minnesota Statutes 2016, section 290.0132, subdivision 4, is amended to read:

Subd. 4. **Education expenses.**

~~11.3~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.

Sec. 10. Minnesota Statutes 2016, section 290.0132, is amended by adding a subdivision to read:

Subd. 23. **Contributions to 529 plan.**

~~11.16~~ **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.

- 11.17 Sec. 11. Minnesota Statutes 2016, section 290.0132, is amended by adding a
11.18 subdivision to read:
- 11.19 Subd. 24. **Discharge of indebtedness; education loans.**
- 12.6 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 12.7 Sec. 12. Minnesota Statutes 2016, section 290.0132, is amended by adding a
12.8 subdivision to read:
- 12.9 Subd. 25. **First-time home buyer savings account.**
- 12.30 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 13.1 Sec. 13. Minnesota Statutes 2016, section 290.0132, is amended by adding a
13.2 subdivision to read:
- 13.3 Subd. 26. **Social Security benefits.**
- 13.39 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 14.1 Sec. 14. Minnesota Statutes 2016, section 290.0133, subdivision 12, as amended by
14.2 Laws 2017, chapter 1, section 5, is amended to read:
- 14.8 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2017.
- 14.9 Sec. 15. Minnesota Statutes 2016, section 290.0133, is amended by adding a
14.10 subdivision to read:
- 14.11 Subd. 15. **Equity and opportunity donations to qualified foundations.**
- 14.14 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2017.
- 14.16 Sec. 16. Minnesota Statutes 2016, section 290.06, is amended by adding a subdivision
14.17 to read:
- 14.18 Subd. 2g. **First-time home buyer savings account.**
- 14.24 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 14.25 Sec. 17. Minnesota Statutes 2016, section 290.06, subdivision 22, is amended to read:
14.26 Subd. 22. **Credit for taxes paid to another state.**
- 17.14 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 17.16 Sec. 18. Minnesota Statutes 2016, section 290.06, is amended by adding a subdivision
17.17 to read:
- 17.18 Subd. 37. **Beginning farmer incentive credit.**
- 18.10 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 18.12 Sec. 19. Minnesota Statutes 2016, section 290.06, is amended by adding a subdivision
18.13 to read:
- 18.14 Subd. 38. **Beginning farmer management credit.**
- 19.2 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 19.3 Sec. 20. Minnesota Statutes 2016, section 290.067, subdivision 1, is amended to read:
19.4 Subdivision 1. **Amount of credit.**
- 20.39 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 21.1 Sec. 21. Minnesota Statutes 2016, section 290.067, subdivision 2b, is amended to read:
21.2 Subd. 2b. **Inflation adjustment.**
- 21.14 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.

- 21.16 Sec. 22. Minnesota Statutes 2016, section 290.0671, subdivision 1, as amended by
- 21.17 Laws 2017, chapter 1, section 6, is amended to read:
- 22.34 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 23.1 Sec. 23. Minnesota Statutes 2016, section 290.0674, subdivision 1, is amended to read:
- 23.2 Subdivision 1. **Credit allowed.**
- 24.18 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 24.20 Sec. 24. Minnesota Statutes 2016, section 290.0674, subdivision 2, is amended to read:
- 24.21 Subd. 2. **Limitations.**
- 25.4 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 25.6 Sec. 25. Minnesota Statutes 2016, section 290.0674, is amended by adding a
- 25.7 subdivision to read:
- 25.8 Subd. 6. **Inflation adjustment.**
- 25.22 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2018.
- 25.23 Sec. 26. Minnesota Statutes 2016, section 290.068, subdivision 1, is amended to read:
- 25.24 Subdivision 1. **Credit allowed.**
- 26.2 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 26.3 Sec. 27. Minnesota Statutes 2016, section 290.068, subdivision 2, is amended to read:
- 26.4 Subd. 2. **Definitions.**
- 26.28 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2017.
- 26.28 Sec. 28. Minnesota Statutes 2016, section 290.068, is amended by adding a
- 26.29 subdivision to read:
- 26.30 Subd. 2a. **Alternative simplified credit election.**
- 27.6 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2017.
- 27.7 Sec. 29. **[290.0682] STUDENT LOAN CREDIT.**
- 27.8 Subdivision 1. **Definitions.**
- 27.26 Subd. 2. **Credit allowed.**
- 28.90 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 28.11 Sec. 30. **[290.0683] SECTION 529 COLLEGE SAVINGS PLAN CREDIT.**
- 28.12 Subdivision 1. **Definitions.**
- 28.18 Subd. 2. **Credit allowed.**
- 29.16 Subd. 3. **Allocation.**
- 29.18 Subd. 4. **Revocation.**
- 29.26 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.
- 29.27 Sec. 31. Minnesota Statutes 2016, section 290.0685, subdivision 1, is amended to read:
- 29.28 Subdivision 1. **Credit allowed.**
- 30.8 ~~EFFECTIVE DATE.~~ This section is effective retroactively for taxable years beginning after December 31, 2015.
- 30.8 Sec. 32. **[290.0686] CREDIT FOR ATTAINING MASTER'S DEGREE**
- 30.9 **IN TEACHER'S LICENSURE FIELD.**
- 30.10 Subdivision 1. **Definitions.**
- 30.27 Subd. 2. **Credit allowed.**
- 31.8 ~~EFFECTIVE DATE.~~ This section is effective for taxable years beginning after December 31, 2016.

31.8 Sec. 33. Minnesota Statutes 2016, section 290.0692, is amended by adding a
31.9 subdivision to read:
31.10 Subd. 6. **Sunset.**
31.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.

31.15 Sec. 34. [290.0693] **EQUITY AND OPPORTUNITY IN EDUCATION TAX**
CREDIT.

31.16 Subdivision 1. **Definitions.**
33.8 Subd. 2. **Credit allowed.**
33.31 Subd. 3. **Application for credit certificate.**
34.29 Subd. 4. **Responsibilities of qualified foundations.**
37.10 Subd. 5. **Responsibilities of commissioner.**
38.15 Subd. 6. **Special education services.**
38.19 **EFFECTIVE DATE.** This section is effective the day following final enactment for donations made and credits allowed
in taxable years beginning after December 31, 2017.

38.21 Sec. 35. Minnesota Statutes 2016, section 290.081, is amended to read:

38.22 **290.081 INCOME OF NONRESIDENTS, RECIPROCITY.**

40.28 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2017.

40.29 Sec. 36. Minnesota Statutes 2016, section 290.091, subdivision 2, is amended to read:

40.30 Subd. 2. **Definitions.**

42.14 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.

42.15 Sec. 37. Minnesota Statutes 2016, section 291.005, subdivision 1, as amended by
42.16 Laws 2017, chapter 1, section 8, is amended to read:

44.14 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after December 31, 2016.

44.15 Sec. 38. Minnesota Statutes 2016, section 291.016, subdivision 3, is amended to read:

44.16 Subd. 3. **Subtraction.**

44.28 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after December 31, 2016.

45.1 Sec. 39. Minnesota Statutes 2016, section 291.03, subdivision 1, is amended to read:

45.2 Subdivision 1. **Tax amount.**

47.2 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after December 31, 2016.

47.3 Sec. 40. [462D.01] **CITATION.**

47.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.

47.6 Sec. 41. [462D.02] **DEFINITIONS.**

47.7 Subdivision 1. **Definitions.**

47.9 Subd. 2. **Account holder.**

47.12 Subd. 3. **Allowable closing costs.**

47.15 Subd. 4. **Commissioner.**

47.16 Subd. 5. **Eligible costs.**

47.20 Subd. 6. **Financial institution.**

47.27 Subd. 7. **First-time home buyer.**

48.3 Subd. 8. **First-time home buyer savings account.**

48.8 Subd. 9. **Internal Revenue Code.**

48.10 Subd. 10. **Principal residence.**

- 48.12 Subd. 11. **Qualified beneficiary.**
- 48.15 Subd. 12. **Single-family residence.**
- 48.19 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 48.20 Sec. 42. **[462D.03] ESTABLISHMENT OF ACCOUNTS.**
- 48.21 Subdivision 1. **Accounts established.**
- 48.24 Subd. 2. **Designation of qualified beneficiary.**
- 49.6 Subd. 3. **Joint account holders.**
- 49.9 Subd. 4. **Multiple accounts.**
- 49.14 Subd. 5. **Contributions.**
- 49.18 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 49.19 Sec. 43. **[462D.04] ACCOUNT HOLDER RESPONSIBILITIES.**
- 49.20 Subdivision 1. **Expenses; reporting.**
- 50.1 Subd. 2. **Transfers.**
- 50.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 50.5 Sec. 44. **[462D.05] FINANCIAL INSTITUTIONS.**
- 50.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 50.21 Sec. 45. **[462D.06] SUBTRACTION; ADDITION; ADDITIONAL TAX.**
- 50.22 Subdivision 1. **Subtraction.**
- 51.8 Subd. 2. **Addition.**
- 51.19 Subd. 3. **Additional tax.**
- 51.26 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.
- 51.28 Sec. 46. Laws 2010, chapter 216, section 12, the effective date, as amended by Laws
- 51.29 2016, chapter 158, article 1, section 212, is amended to read:
- 52.4 **EFFECTIVE DATE; REVIVAL AND REENACTMENT.** This section is effective retroactively from January 1,
- 52.5 2015, and Laws 2010, chapter 216, section 12, as amended by Laws 2016, chapter 158, article 1, section 212, is revived and reenacted as of that date.
- 52.6 Sec. 47. **INCOME TAX RECIPROCIITY BENCHMARK**
- 52.7 **STUDY; APPROPRIATION.**
- 52.8 Subdivision 1. **Study.**
- 52.28 Subd. 2. **Appropriation.**
- 53.2 **EFFECTIVE DATE.** This section is effective the day following final enactment. The appropriation in subdivision 2 is
- 53.3 only effective if the commissioner of revenue receives notice as provided in subdivision 1, paragraph (d).
- 53.4 Sec. 48. **RECAPTURE TAX; EMINENT DOMAIN.**
- 53.10 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after June 30, 2011, and before January 1, 2017.
- 53.12 Sec. 49. **REPEALER.**
- 53.19 **EFFECTIVE DATE.** Paragraph (a) is effective for agreements entered into after June 30, 2017, and for taxable years
- 53.20 beginning after December 31, 2017. Paragraph (b) is effective for taxable years beginning after December 31, 2016. Paragraph (c)
- 53.21 is effective retroactively for estates of decedents dying after December 31, 2016.
- 53.22 **ARTICLE 2**
- 53.23 **PROPERTY TAX**
- 53.24 Section 1. Minnesota Statutes 2016, section 40A.18, subdivision 2, is amended to read:
- 53.25 Subd. 2. **Allowed commercial and industrial operations.**

- 54.10 EFFECTIVE DATE. This section is effective the day following final enactment.
- 54.11 Sec. 2. Minnesota Statutes 2016, section 126C.17, subdivision 9, is amended to read:
- 54.12 Subd. 9. **Referendum revenue.**
- 56.22 EFFECTIVE DATE. This section is effective August 1, 2017, and applies to any referendum authorized on or after that date.
- 56.23 Sec. 3. Minnesota Statutes 2016, section 270C.9901, is amended to read:
- 56.24 **270C.9901 ASSESSOR ACCREDITATION; WAIVER.**
- 56.25 Subdivision 1. **Accreditation.**
- 56.30 Subd. 2. **Waiver.**
- 58.2 EFFECTIVE DATE. This section is effective the day following final enactment.
- 58.3 Sec. 4. Minnesota Statutes 2016, section 272.02, subdivision 23, is amended to read:
- 58.4 Subd. 23. **Secondary liquid agricultural chemical containment.**
- 58.12 EFFECTIVE DATE. This section is effective beginning with taxes payable in 2018.
- 58.13 Sec. 5. Minnesota Statutes 2016, section 272.02, subdivision 86, is amended to read:
- 58.14 Subd. 86. **Apprenticeship training facilities.**
- 59.5 EFFECTIVE DATE. This section is effective beginning with taxes payable in 2018.
- 59.6 Sec. 6. Minnesota Statutes 2016, section 272.02, is amended by adding a subdivision
- 59.7 to read:
- 59.8 Subd. 100. **Electric generation facility; personal property.**
- 59.28 EFFECTIVE DATE. This section is effective beginning with taxes payable in 2018.
- 59.29 Sec. 7. Minnesota Statutes 2016, section 272.02, is amended by adding a subdivision
- 59.30 to read:
- 59.31 Subd. 101. **Certain property owned by an Indian tribe.**
- 60.12 EFFECTIVE DATE. This section is effective beginning with taxes payable in 2018.
- 60.13 Sec. 8. Minnesota Statutes 2016, section 272.0213, is amended to read:
- 60.14 **272.0213 LEASED SEASONAL-RECREATIONAL LAND.**
- 60.28 EFFECTIVE DATE. This section is effective beginning with taxes assessed in 2018 and payable in 2019.
- 61.1 Sec. 9. Minnesota Statutes 2016, section 272.029, subdivision 2, is amended to read:
- 61.2 Subd. 2. **Definitions.**
- 62.4 EFFECTIVE DATE. This section is effective the day following final enactment.
- 62.5 Sec. 10. Minnesota Statutes 2016, section 272.162, is amended to read:
- 62.6 **272.162 RESTRICTIONS ON TRANSFERS OF SPECIFIC PARTS.**
- 62.7 Subdivision 1. **Conditions restricting transfer.**
- 62.18 Subd. 2. **Conditions allowing transfer.**
- 63.7 Subd. 3. **Applicability of restrictions.**
- 63.14 EFFECTIVE DATE. This section is effective the day following final enactment.
- 63.15 Sec. 11. Minnesota Statutes 2016, section 273.124, subdivision 14, is amended to read:
- 63.16 Subd. 14. **Agricultural homesteads; special provisions.**
- 68.25 EFFECTIVE DATE. This section is effective beginning for property taxes payable in 2018.
- 68.27 Sec. 12. Minnesota Statutes 2016, section 273.124, subdivision 21, is amended to read:
- 68.28 Subd. 21. **Trust property; homestead.**

- 70.12 **EFFECTIVE DATE.** This section is effective beginning for property taxes payable in 2018.
- 70.13 Sec. 13. Minnesota Statutes 2016, section 273.125, subdivision 8, is amended to read:
- 70.14 Subd. 8. **Manufactured homes; sectional structures.**
- 71.33 **EFFECTIVE DATE.** This section is effective beginning for property taxes assessed in 2018 and payable in 2019.
- 72.1 Sec. 14. Minnesota Statutes 2016, section 273.13, subdivision 22, is amended to read:
- 72.2 Subd. 22. **Class 1.**
- 74.24 **EFFECTIVE DATE.** This section is effective beginning with taxes assessed in 2018 and payable in 2019.
- 74.26 Sec. 15. Minnesota Statutes 2016, section 273.13, subdivision 23, is amended to read:
- 74.27 Subd. 23. **Class 2.**
- 80.28 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2018.
- 80.29 Sec. 16. Minnesota Statutes 2016, section 273.13, subdivision 25, is amended to read:
- 80.30 Subd. 25. **Class 4.**
- 87.29 **EFFECTIVE DATE.** (a) Except as provided in paragraph (b), this section is effective beginning with taxes assessed in 2017 and payable in 2018. (b) The amendment to paragraph (d), clause (5), and the amendment to item (ii) of the unlettered paragraph after paragraph (d), clause (12), are effective for taxes payable in 2018 and thereafter, but only become effective if the class I manufactured home park program in chapter 327C is enacted during the 2017 legislative session.
- 87.23
- 87.24
- 87.25 Sec. 17. Minnesota Statutes 2016, section 273.13, subdivision 34, is amended to read:
- 87.26 Subd. 34. **Homestead of disabled veteran or family caregiver.**
- 90.6 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018, provided that, for taxes payable in 2018, the first-time application required under paragraph (k) is due by August 1, 2017.
- 90.7
- 90.8 Sec. 18. Minnesota Statutes 2016, section 275.025, subdivision 1, is amended to read:
- 90.9 Subdivision 1. **Levy amount.**
- 91.3 **EFFECTIVE DATE.** This section is effective for taxes payable in 2018 and thereafter.
- 91.4 Sec. 19. Minnesota Statutes 2016, section 275.025, subdivision 2, is amended to read:
- 91.5 Subd. 2. **Commercial-industrial tax capacity.**
- 91.15 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 91.16 Sec. 20. Minnesota Statutes 2016, section 275.025, subdivision 4, is amended to read:
- 91.17 Subd. 4. **Apportionment and levy of state general tax.**
- 91.25 **EFFECTIVE DATE.** This section is effective for taxes payable in 2018 and thereafter.
- 91.26 Sec. 21. Minnesota Statutes 2016, section 275.025, is amended by adding a
- 91.27 subdivision to read:
- 91.28 Subd. 5. **Underserved municipalities distribution.**
- 92.25 **EFFECTIVE DATE.** This section is effective for taxes payable in 2018 and thereafter.
- 92.26 Sec. 22. Minnesota Statutes 2016, section 275.065, subdivision 1, is amended to read:
- 92.27 Subdivision 1. **Proposed levy.**
- 93.34 **EFFECTIVE DATE.** This section is effective beginning with proposed levy certifications for taxes payable in 2018.
- 94.1 Sec. 23. Minnesota Statutes 2016, section 275.07, subdivision 1, is amended to read:
- 94.2 Subdivision 1. **Certification of levy.**
- 94.22 **EFFECTIVE DATE.** This section is effective beginning with proposed levy certifications for taxes payable in 2018.
- 94.23 Sec. 24. Minnesota Statutes 2016, section 276.017, subdivision 3, is amended to read:
- 94.24 Subd. 3. **Proof of timely payment.**
- 94.33 **EFFECTIVE DATE.** This section is effective the day following final enactment.

- 95.1 Sec. 25. Minnesota Statutes 2016, section 279.01, subdivision 1, is amended to read:
- 95.2 Subdivision 1. **Due dates; penalties.**
- 97.3 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 97.4 Sec. 26. Minnesota Statutes 2016, section 279.01, subdivision 2, is amended to read:
- 97.5 Subd. 2. **Abatement of penalty.**
- 97.16 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2018 and thereafter.
- 97.18 Sec. 27. Minnesota Statutes 2016, section 279.01, subdivision 3, is amended to read:
- 97.19 Subd. 3. **Agricultural property.**
- 98.8 **EFFECTIVE DATE.** (a) Except as provided in paragraph (b), this section is effective beginning with taxes payable in
- 98.90 2018. (b) The provisions in this section applicable to class 2b rural vacant land are effective beginning with taxes payable in 2019.
- 98.11 Sec. 28. Minnesota Statutes 2016, section 279.37, is amended by adding a subdivision
- 98.12 to read:
- 98.13 Subd. 1b. **Conditions.**
- 98.17 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 98.18 Sec. 29. Minnesota Statutes 2016, section 281.17, is amended to read:
- 98.19 **281.17 PERIOD OF REDEMPTION.**
- 99.8 **EFFECTIVE DATE.** This section is effective for tax judgment sales occurring after January 1, 2018.
- 99.10 Sec. 30. Minnesota Statutes 2016, section 281.173, subdivision 2, is amended to read:
- 99.11 Subd. 2. **Summons and complaint.**
- 99.32 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 100.1 Sec. 31. Minnesota Statutes 2016, section 281.174, subdivision 3, is amended to read:
- 100.2 Subd. 3. **Summons and complaint.**
- 100.24 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 100.25 Sec. 32. **[281.231] MAINTENANCE; EXPENDITURE OF PUBLIC FUNDS.**
- 100.32 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 101.1 Sec. 33. **[281.70] LIMITED RIGHT OF ENTRY.**
- 101.2 Subdivision 1. **Limited right of entry.**
- 101.11 Subd. 2. **Authorized actions.**
- 101.20 Subd. 3. **Costs.**
- 101.24 Subd. 4. **Scope.**
- 101.27 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 101.28 Sec. 34. Minnesota Statutes 2016, section 282.01, subdivision 4, is amended to read:
- 101.29 Subd. 4. **Sale; method; requirements; effects.**
- 103.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 103.2 Sec. 35. Minnesota Statutes 2016, section 282.01, is amended by adding a subdivision
- 103.3 to read:
- 103.4 Subd. 13. **Online auction.**
- 103.10 **EFFECTIVE DATE.** This section is effective for sales of tax-forfeited property that occur on or after August 1, 2017.
- 103.12 Sec. 36. Minnesota Statutes 2016, section 282.016, is amended to read:
- 103.13 **282.016 PROHIBITED PURCHASERS.**
- 104.6 **EFFECTIVE DATE.** This section is effective the day following final enactment.

- 104.7 Sec. 37. Minnesota Statutes 2016, section 282.018, subdivision 1, is amended to read:
- 104.8 **Subdivision 1. Land on or adjacent to public waters.**
- 105.15 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 105.16 Sec. 38. Minnesota Statutes 2016, section 282.02, is amended to read:
- 105.17 **282.02 LIST OF LANDS FOR SALE; NOTICE; ONLINE**
- 105.18 **AUCTIONS PERMITTED.**
- 106.0 **EFFECTIVE DATE.** This section is effective for sales of tax-forfeited property that occur on or after August 1, 2017.
- 106.8 Sec. 39. Minnesota Statutes 2016, section 282.04, subdivision 2, is amended to read:
- 106.9 **Subd. 2. Rights before sale; improvements, insurance, demolition.**
- 107.24 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 107.25 Sec. 40. Minnesota Statutes 2016, section 282.241, subdivision 1, is amended to read:
- 107.26 **Subdivision 1. Repurchase requirements.**
- 108.17 **EFFECTIVE DATE.** This section is effective January 1, 2018.
- 108.18 Sec. 41. Minnesota Statutes 2016, section 282.322, is amended to read:
- 108.19 **282.322 FORFEITED LANDS LIST.**
- 108.29 **EFFECTIVE DATE.** This section is effective January 1, 2018.
- 108.30 Sec. 42. Minnesota Statutes 2016, section 473H.09, is amended to read:
- 108.31 **473H.09 EARLY TERMINATION.**
- 109.1 **Subdivision 1. Public emergency.**
- 109.7 **Subd. 2. Death of owner.**
- 109.26 **EFFECTIVE DATE.** This section is effective July 1, 2017.
- 109.27 Sec. 43. Minnesota Statutes 2016, section 473H.17, subdivision 1a, is amended to read:
- 109.28 **Subd. 1a. Allowed commercial and industrial operations.**
- 110.12 **EFFECTIVE DATE.** This section is effective the day following enactment.
- 110.13 Sec. 44. Minnesota Statutes 2016, section 504B.285, subdivision 1, is amended to read:
- 110.14 **Subdivision 1. Grounds.**
- 110.30 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 111.1 Sec. 45. Laws 1996, chapter 471, article 3, section 51, is amended to read:
- 111.9 **EFFECTIVE DATE.** This section applies to taxes payable in 2018 and thereafter, and is effective the day after the
- 111.10 Carlton County Board of Commissioners and its chief clerical officer timely complete their compliance with section 645.021, subdivisions 2 and 3.
- 111.11 Sec. 46. **SOCCER STADIUM PROPERTY TAX EXEMPTION;**
- 111.12 **SPECIAL ASSESSMENT.**
- 111.30 **EFFECTIVE DATE.** This section is effective upon approval by the St. Paul City Council and compliance with Minnesota Statutes, section 645.021.
- 112.1 Sec. 47. **COMMISSIONER OF REVENUE TO DETERMINE**
- 112.2 **ADEQUACY OF CURRENT RULES AND VALUATION PRACTICES FOR**
- 112.3 **STATE-ASSESSED PIPELINES.**
- 112.13 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 112.14 Sec. 48. **REPEALER.**
- 112.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.

**ARTICLE 3
SALES AND USE TAXES**

- 112.17
- 112.18
- 112.19 Section 1. [88.068] **VOLUNTEER FIRE ASSISTANCE GRANT ACCOUNT.**
- 112.26 **EFFECTIVE DATE.** This section is effective beginning with deposits made in fiscal year 2018.
- 112.27 Sec. 2. Minnesota Statutes 2016, section 116J.8738, subdivision 3, is amended to read:
- 112.28 Subd. 3. **Certification of qualified business.**
- 114.1 **EFFECTIVE DATE.** This section is effective July 1, 2017.
- 114.2 Sec. 3. Minnesota Statutes 2016, section 116J.8738, subdivision 4, is amended to read:
- 114.3 Subd. 4. **Available tax incentives.**
- 114.9 **EFFECTIVE DATE.** This section is effective July 1, 2017.
- 114.10 Sec. 4. Minnesota Statutes 2016, section 128C.24, is amended to read:
- 114.11 **128C.24 LEAGUE FUNDS TRANSFER.**
- 114.20 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017, and before July 1, 2027.
- 114.22 Sec. 5. Minnesota Statutes 2016, section 297A.61, subdivision 3, is amended to read:
- 114.23 Subd. 3. **Sale and purchase.**
- 118.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 118.20 Sec. 6. Minnesota Statutes 2016, section 297A.61, subdivision 34, is amended to read:
- 118.21 Subd. 34. **Taxable food sold through vending machines.**
- 118.26 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 118.27 Sec. 7. Minnesota Statutes 2016, section 297A.66, subdivision 1, is amended to read:
- 118.28 Subdivision 1. **Definitions.**
- 119.27 Sec. 8. Minnesota Statutes 2016, section 297A.66, subdivision 2, is amended to read:
- 119.28 Subd. 2. **Retailer maintaining place of business in this state.**
- 120.5 Sec. 9. Minnesota Statutes 2016, section 297A.66, subdivision 4, is amended to read:
- 120.6 Subd. 4. **Affiliated entities.**
- 121.23 Sec. 10. Minnesota Statutes 2016, section 297A.66, is amended by adding a
- 121.24 subdivision to read:
- 121.25 Subd. 4b. **Collection and remittance requirements for marketplace providers**
- 121.26 **and marketplace retailers.**
- 122.11 Sec. 11. Minnesota Statutes 2016, section 297A.67, subdivision 2, is amended to read:
- 122.12 Subd. 2. **Food and food ingredients.**
- 123.9 Sec. 12. Minnesota Statutes 2016, section 297A.67, subdivision 4, is amended to read:
- 123.10 Subd. 4. **Exempt meals at residential facilities.**
- 123.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 123.16 Sec. 13. Minnesota Statutes 2016, section 297A.67, subdivision 5, is amended to read:
- 123.17 Subd. 5. **Exempt meals at schools.**
- 123.23 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 123.24 Sec. 14. Minnesota Statutes 2016, section 297A.67, subdivision 6, is amended to read:
- 123.25 Subd. 6. **Other exempt meals.**
- 124.90 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.

- 124.11 Sec. 15. Minnesota Statutes 2016, section 297A.67, is amended by adding a
124.12 subdivision to read:
- 124.13 Subd. 34. **Precious metal bullion.**
- 124.23 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 124.24 Sec. 16. Minnesota Statutes 2016, section 297A.67, is amended by adding a
124.25 subdivision to read:
- 124.26 Subd. 35. **Suite licenses.**
- 125.4 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 125.5 Sec. 17. Minnesota Statutes 2016, section 297A.67, is amended by adding a
125.6 subdivision to read:
- 125.7 Subd. 36. **Stadium builder's licenses.**
- 125.11 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 125.12 Sec. 18. Minnesota Statutes 2016, section 297A.68, subdivision 9, is amended to read:
- 125.13 Subd. 9. **Super Bowl admissions and related events.**
- 125.28 **EFFECTIVE DATE.** The amendments to this section are effective for sales and purchases made after June 30, 2016,
and before March 1, 2018.
- 125.29 Sec. 19. Minnesota Statutes 2016, section 297A.68, subdivision 19, is amended to read:
- 125.30 Subd. 19. **Petroleum products.**
- 127.2 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 127.3 Sec. 20. Minnesota Statutes 2016, section 297A.68, is amended by adding a
127.4 subdivision to read:
- 127.5 Subd. 45. **Jukebox music.**
- 127.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 127.12 Sec. 21. Minnesota Statutes 2016, section 297A.70, subdivision 4, is amended to read:
- 127.13 Subd. 4. **Sales to nonprofit groups.**
- 128.26 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 128.27 Sec. 22. Minnesota Statutes 2016, section 297A.70, is amended by adding a
128.28 subdivision to read:
- 128.29 Subd. 11a. **Minnesota State High School League tickets and admissions.**
- 129.2 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017, and before July 1, 2027.
- 129.3 Sec. 23. Minnesota Statutes 2016, section 297A.70, subdivision 12, is amended to read:
- 129.4 Subd. 12. **YMCA, YWCA, JCC, and similar memberships.**
- 129.16 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 129.17 Sec. 24. Minnesota Statutes 2016, section 297A.70, subdivision 14, is amended to read:
- 129.18 Subd. 14. **Fund-raising events sponsored by nonprofit groups.**
- 130.28 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 130.28 Sec. 25. Minnesota Statutes 2016, section 297A.70, is amended by adding a
130.29 subdivision to read:
- 130.30 Subd. 21. **Ice arenas and rinks.**
- 131.4 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 131.5 Sec. 26. Minnesota Statutes 2016, section 297A.71, subdivision 44, is amended to read:

- 131.6 Subd. 44. **Building materials, capital projects.**
- 131.28 **EFFECTIVE DATE.** (a) The amendment adding paragraph (b) and to paragraph (c) is effective retroactively for
131.29 sales and purchases made after January 1, 2013. (b) The amendment adding paragraph (d) and to paragraph (a) is effective
131.30 the day following final enactment.
- 132.1 Sec. 27. Minnesota Statutes 2016, section 297A.71, is amended by adding a
132.2 subdivision to read:
- 132.3 Subd. 49. **Construction materials purchased by contractors; exemption for**
132.4 **certain entities.**
- 132.28 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 133.1 Sec. 28. Minnesota Statutes 2016, section 297A.71, is amended by adding a
133.2 subdivision to read:
- 133.3 Subd. 50. **Properties destroyed by fire.**
- 133.8 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases made after December 31, 2015, and
before July 1, 2018.
- 133.10 Sec. 29. Minnesota Statutes 2016, section 297A.71, is amended by adding a
133.11 subdivision to read:
- 133.12 Subd. 51. **Properties destroyed by fire.**
- 133.18 **EFFECTIVE DATE.** Paragraph (a) is effective retroactively for sales and purchases made after September 30, 2016, and
133.20 before January 1, 2019. Paragraph (b) is effective for sales and purchases made after September 30, 2016, and before July 1, 2017.
- 133.21 Sec. 30. Minnesota Statutes 2016, section 297A.75, subdivision 1, is amended to read:
133.22 Subdivision 1. **Tax collected.**
- 135.8 **EFFECTIVE DATE.** (a) The amendment adding clause (16) is effective for sales and purchases made after June 30,
135.90 2017. (b) The amendment adding clause (17) is effective retroactively for sales and purchases made after December 31, 2015. (c)
135.12 The amendment adding clause (18) is effective retroactively for sales and purchases made after September 30, 2016.
- 135.13 Sec. 31. Minnesota Statutes 2016, section 297A.75, subdivision 2, is amended to read:
135.14 Subd. 2. **Refund; eligible persons.**
- 136.8 **EFFECTIVE DATE.** (a) The amendment adding clause (9) is effective for sales and purchases made after June 30,
136.90 2017. (b) The amendment adding clause (10) is effective retroactively for sales and purchases made after December 31, 2015. (c)
136.12 The amendment adding clause (11) is effective retroactively for sales and purchases made after September 30, 2016.
- 136.13 Sec. 32. Minnesota Statutes 2016, section 297A.75, subdivision 3, is amended to read:
136.14 Subd. 3. **Application.**
- 136.24 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 136.25 Sec. 33. Minnesota Statutes 2016, section 297A.75, subdivision 5, is amended to read:
136.26 Subd. 5. **Appropriation.**
- 137.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 137.5 Sec. 34. Minnesota Statutes 2016, section 297A.94, is amended to read:
137.6 **297A.94 DEPOSIT OF REVENUES.**
- 139.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after December 31, 2017.
- 139.13 Sec. 35. Minnesota Statutes 2016, section 297A.9905, is amended to read:
139.14 **297A.9905 USE OF LOCAL TAX REVENUES BY CITIES OF THE FIRST**
CLASS.
- 139.26 **EFFECTIVE DATE.** This section is effective for sales and purchases made after the day of final enactment.

- 139.27 Sec. 36. **CALCULATION OF THE PERCENT OF SALES**
- 139.28 **TAX REVENUE ATTRIBUTABLE TO THE SALE OF CERTAIN**
- 140.7 **FIREWORKS-RELATED ITEMS.**
EFFECTIVE DATE. This section is effective the day following final enactment.
- 140.8 Sec. 37. **SALES TAX EXEMPTION FOR CONSTRUCTION MATERIALS**
- 140.9 **USED BY A NONPROFIT ECONOMIC DEVELOPMENT CORPORATION.**
- 140.10 Subdivision 1. **Exemption; refund.**
- 140.24 Subd. 2. **Appropriation.**
- 140.28 **EFFECTIVE DATE.** This section is effective the day following final enactment and applies retroactively to sales and
- 140.30 purchases made after January 1, 2013, and before January 1, 2017.
- 141.1 Sec. 38. **CERTAIN REIMBURSEMENT AUTHORIZED;**
- 141.2 **CONSIDERED OPERATING OR CAPITAL EXPENSES.**
- 141.3 Subdivision 1. **Reimbursement authorized.**
- 141.20 Subd. 2. **Operating reserve and capital reserve fund.**
- 141.24 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2016, and before March 1, 2018.
- 141.26 Sec. 39. **REIMBURSEMENTS TO CERTAIN CONSTITUTIONALLY**
- 141.27 **DEDICATED FUNDS FOR EXPANDED SALES TAX EXEMPTIONS.**
- 142.6 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 142.7 Sec. 40. **SEVERABILITY.**
- 142.11 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 142.12 Sec. 41. **EFFECTIVE DATE.**
- 142.24 **ARTICLE 4**
- 142.25 **AIDS AND CREDITS**
- 142.26 Section 1. Minnesota Statutes 2016, section 123B.53, subdivision 4, is amended to read:
- 142.27 Subd. 4. **Debt service equalization revenue.**
- 143.10 **EFFECTIVE DATE.** This section is effective for taxes payable in 2018 and thereafter.
- 143.11 Sec. 2. Minnesota Statutes 2016, section 123B.53, subdivision 5, is amended to read:
- 143.12 Subd. 5. **Equalized debt service levy.**
- 144.3 **EFFECTIVE DATE.** This section is effective for taxes payable in 2018 and thereafter.
- 144.4 Sec. 3. Minnesota Statutes 2016, section 127A.45, subdivision 10, is amended to read:
- 144.5 Subd. 10. **Payments to school nonoperating funds.**
- 144.16 **EFFECTIVE DATE.** This section is effective beginning with fiscal year 2019.
- 144.17 Sec. 4. **[273.1387] SCHOOL BUILDING BOND AGRICULTURAL CREDIT.**
- 144.18 Subdivision 1. **Eligibility.**
- 144.22 Subd. 2. **Credit amount.**
- 144.25 Subd. 3. **Credit reimbursements.**
- 145.1 Subd. 4. **Payment.**
- 145.5 Subd. 5. **Appropriation.**
- 145.7 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 145.8 Sec. 5. Minnesota Statutes 2016, section 273.1392, is amended to read:
- 145.9 **273.1392 PAYMENT; SCHOOL DISTRICTS.**

- 145.18 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 145.19 Sec. 6. Minnesota Statutes 2016, section 273.1393, is amended to read:
- 145.20 **273.1393 COMPUTATION OF NET PROPERTY TAXES.**
- 146.6 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 146.7 Sec. 7. Minnesota Statutes 2016, section 275.065, subdivision 3, is amended to read:
- 146.8 Subd. 3. **Notice of proposed property taxes.**
- 149.30 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 150.1 Sec. 8. Minnesota Statutes 2016, section 275.07, subdivision 2, is amended to read:
- 150.2 Subd. 2. **School district levies; special requirements.**
- 150.11 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 150.12 Sec. 9. Minnesota Statutes 2016, section 275.08, subdivision 1b, is amended to read:
- 150.13 Subd. 1b. **Computation of tax rates.**
- 150.28 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 150.29 Sec. 10. Minnesota Statutes 2016, section 276.04, subdivision 2, is amended to read:
- 150.30 Subd. 2. **Contents of tax statements.**
- 152.17 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018.
- 152.18 Sec. 11. Minnesota Statutes 2016, section 469.169, is amended by adding a
- 152.19 subdivision to read:
- 152.20 Subd. 20. **Additional border city allocations.**
- 152.30 **EFFECTIVE DATE.** This section is effective July 1, 2017.
- 153.1 Sec. 12. Minnesota Statutes 2016, section 477A.011, subdivision 34, is amended to
- read:
- 153.2 Subd. 34. **City revenue need.**
- 153.33 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2018 and thereafter.
- 154.1 Sec. 13. Minnesota Statutes 2016, section 477A.011, subdivision 45, is amended to
- read:
- 154.2 Subd. 45. **Sparsity adjustment.**
- 154.9 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2018 and thereafter.
- 154.10 Sec. 14. [477A.0126] **REIMBURSEMENT OF COUNTY AND TRIBES**
- 154.11 **FOR CERTAIN OUT-OF-HOME PLACEMENT.**
- 154.12 Subdivision 1. **Definition.**
- 154.19 Subd. 2. **Determination of nonfederal share of costs.**
- 155.11 Subd. 3. **Aid for counties.**
- 155.23 Subd. 4. **Aid for tribes.**
- 155.28 Subd. 5. **Payments.**
- 155.33 Subd. 6. **Appropriation.**
- 156.1 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2018.
- 156.2 Sec. 15. Minnesota Statutes 2016, section 477A.013, subdivision 8, is amended to read:
- 156.3 Subd. 8. **City formula aid.**
- 156.19 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year 2018 and thereafter.
- 156.20 Sec. 16. Minnesota Statutes 2016, section 477A.013, subdivision 9, is amended to read:

- 156.21 Subd. 9. **City aid distribution.**
- 157.4 ~~EFFECTIVE DATE.~~ This section is effective for aids payable in calendar year 2018 and thereafter.
- 157.5 Sec. 17. Minnesota Statutes 2016, section 477A.013, subdivision 13, is amended to read:
- 157.6 Subd. 13. **Certified aid adjustments.**
- 157.23 ~~EFFECTIVE DATE.~~ This section is effective for aids payable in calendar year 2018 and thereafter.
- 157.24 Sec. 18. **[477A.0175] AID REDUCTIONS FOR OPERATING AN**
- 157.25 **UNAUTHORIZED DIVERSION PROGRAM.**
- 157.26 Subdivision 1. **Penalty for operating an unauthorized diversion program.**
- 158.7 Subd. 2. **Court challenge to authority to operate a pretrial diversion program.**
- 158.14 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment and applies beginning with the second
- 158.16 aid payments under Minnesota Statutes, section 477A.015 in calendar year 2017.
- 158.17 Sec. 19. Minnesota Statutes 2016, section 477A.03, subdivision 2a, is amended to read:
- 158.18 Subd. 2a. **Cities.**
- 158.24 ~~EFFECTIVE DATE.~~ This section is effective for aids payable in calendar year 2018 and thereafter.
- 158.26 Sec. 20. Minnesota Statutes 2016, section 477A.03, subdivision 2b, is amended to read:
- 158.27 Subd. 2b. **Counties.**
- 159.21 ~~EFFECTIVE DATE.~~ This section is effective for aids payable in 2018 and thereafter.
- 159.22 Sec. 21. **[477A.09] MAXIMUM EFFORT LOAN AID.**
- 160.4 ~~EFFECTIVE DATE.~~ This section is effective for fiscal years 2018 to 2022.
- 160.5 Sec. 22. Minnesota Statutes 2016, section 477A.12, subdivision 1, is amended to read:
- 160.6 Subdivision 1. **Types of land; payments.**
- 161.2 ~~EFFECTIVE DATE.~~ This section is effective for payments made in calendar year 2018 and thereafter.
- 161.3 Sec. 23. Minnesota Statutes 2016, section 477A.17, is amended to read:
- 161.4 **477A.17 LAKE VERMILION-SOUDAN UNDERGROUND MINE STATE**
- 161.5 **PARK; ANNUAL PAYMENTS.**
- 161.24 ~~EFFECTIVE DATE.~~ This section is effective beginning with aids payable in 2017. For aids payable in 2017, the
- 161.26 commissioner of natural resources must recertify the amounts under this section to the commissioner of revenue by June 15, 2017.
- 161.27 Sec. 24. **BASE YEAR FORMULA AID FOR NEWLY INCORPORATED CITY.**
- 161.32 ~~EFFECTIVE DATE.~~ This section is effective for aids payable in 2018.
- 162.1 Sec. 25. **2013 CITY AID PENALTY FORGIVENESS; CITY OF OSLO.**
- 162.10 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 162.11 Sec. 26. **2014 AID PENALTY FORGIVENESS.**
- 162.21 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 162.22 Sec. 27. **CITY OF TAYLORS FALLS; DEVELOPMENT ZONE.**
- 162.23 Subdivision 1. **Authorization.**
- 162.26 Subd. 2. **Application of general law.**
- 163.1 Subd. 3. **Allocation of state tax reductions.**
- 163.14 ~~EFFECTIVE DATE.~~ This section is effective July 1, 2017, and does not require local approval pursuant to Minnesota
- Statutes, section 645.023, subdivision 1, paragraph (a).
- 163.16 Sec. 28. **REPORT ON RENT CONSTITUTING PROPERTY TAXES.**
- 163.17 Subdivision 1. **Definitions.**

163.22 Subd. 2. **Report required.**

164.10 **EFFECTIVE DATE.** This section is effective the day following final enactment.

164.11 **Sec. 29. APPROPRIATION; DEBT SERVICE EQUALIZATION AID.**

164.15 **EFFECTIVE DATE.** This section is effective July 1, 2017.

164.16 **Sec. 30. APPROPRIATION; FIRE REMEDIATION GRANTS.**

164.27 **EFFECTIVE DATE.** This section is effective the day following final enactment.

164.28 **Sec. 31. REPEALER.**

164.30 **EFFECTIVE DATE.** This section is effective beginning with aids payable in 2018.

165.1 **ARTICLE 5**

165.2 **LOCAL OPTION SALES AND USE TAXES**

165.3 **Section 1. [471.9998] MERCHANT BAGS; PROHIBITION ON FEE OR TAX.**

165.9 **EFFECTIVE DATE.** This section is effective May 31, 2017. Ordinances existing on the effective date of this section that would be prohibited under this section are invalid as of the effective date of this section.

165.11 **Sec. 2.** Laws 1980, chapter 511, section 1, subdivision 2, as amended by Laws

165.12 1991, chapter 291, article 8, section 22, Laws 1998, chapter 389, article 8, section 25,

165.13 Laws 2003, First Special Session chapter 21, article 8, section 11, Laws 2008, chapter 154,

165.14 article 5, section 2, and Laws 2014, chapter 308, article 3, section 21, is amended to read:

166.14 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Duluth and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

166.16 **Sec. 3.** Laws 1980, chapter 511, section 2, as amended by Laws 1998, chapter 389,

166.17 article 8, section 26, Laws 2003, First Special Session chapter 21, article 8, section 12, and

166.18 Laws 2014, chapter 308, article 3, section 22, is amended to read:

167.4 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Duluth and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

167.7 **Sec. 4.** Laws 1991, chapter 291, article 8, section 27, subdivision 3, as amended by

167.8 Laws 1998, chapter 389, article 8, section 28, Laws 2008, chapter 366, article 7, section 9,

167.9 and Laws 2009, chapter 88, article 4, section 14, is amended to read:

168.9 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Mankato and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

168.11 **Sec. 5.** Laws 1991, chapter 291, article 8, section 27, subdivision 4, as amended by

168.12 Laws 2005, First Special Session chapter 3, article 5, section 25, and Laws 2008, chapter

168.13 366, article 7, section 10, is amended to read:

168.29 **EFFECTIVE DATE.** This section is effective the day following final enactment without local approval pursuant to Minnesota Statutes, section 645.023, subdivision 1.

168.21 **Sec. 6.** Laws 1991, chapter 291, article 8, section 27, subdivision 5, is amended to read:

169.9 **EFFECTIVE DATE.** This section is effective the day following final enactment without local approval pursuant to Minnesota Statutes, section 645.023, subdivision 1.

169.10 **Sec. 7.** Laws 1996, chapter 471, article 2, section 29, subdivision 1, as amended by

169.11 Laws 2006, chapter 259, article 3, section 3, and Laws 2011, First Special Session chapter

169.12 7, article 4, section 4, is amended to read:

169.30 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Hermantown and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

- 170.1 Sec. 8. Laws 1996, chapter 471, article 2, section 29, subdivision 4, as amended by
- 170.2 Laws 2006, chapter 259, article 3, section 4, is amended to read:
- 170.90 **EFFECTIVE DATE.** This section is effective the day following final enactment without local approval pursuant to Minnesota Statutes, section 645.023, subdivision 1.
- 170.11 Sec. 9. Laws 1999, chapter 243, article 4, section 17, subdivision 3, is amended to read:
- 171.2 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of New Ulm and its chief
- 171.3 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 171.4 Sec. 10. Laws 1999, chapter 243, article 4, section 17, is amended by adding a
- 171.5 subdivision to read:
- 171.16 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of New Ulm and its chief
- 171.17 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 171.18 Sec. 11. Laws 1999, chapter 243, article 4, section 17, subdivision 5, is amended to
- 171.39 read:
- 171.31 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of New Ulm and its chief
- 171.32 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 172.1 Sec. 12. Laws 1999, chapter 243, article 4, section 18, subdivision 1, as amended by
- 172.2 Laws 2008, chapter 366, article 7, section 12, is amended to read:
- 172.16 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Proctor and its chief clerical
- 172.17 officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 172.18 Sec. 13. Laws 2005, First Special Session chapter 3, article 5, section 38, subdivision
- 172.19 2, as amended by Laws 2006, chapter 259, article 3, section 6, is amended to read:
- 172.32 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Albert Lea and its chief
- 172.33 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 173.1 Sec. 14. Laws 2005, First Special Session chapter 3, article 5, section 38, subdivision
- 173.2 4, as amended by Laws 2014, chapter 308, article 3, section 23, is amended to read:
- 173.9 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Albert Lea and its chief
- 173.10 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 173.11 Sec. 15. Laws 2005, First Special Session chapter 3, article 5, section 44, subdivision
- 173.12 3, as amended by Laws 2014, chapter 308, article 7, section 3, is amended to read:
- 173.28 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Worthington and its chief
- 173.30 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 174.1 Sec. 16. Laws 2005, First Special Session chapter 3, article 5, section 44, subdivision
- 174.2 4, is amended to read:
- 174.28 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Worthington and its chief
- 174.28 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 174.29 Sec. 17. Laws 2005, First Special Session chapter 3, article 5, section 44, subdivision
- 174.30 5, as amended by Laws 2014, chapter 308, article 7, section 4, is amended to read:
- 175.12 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Worthington and its chief
- 175.13 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 175.14 Sec. 18. Laws 2008, chapter 366, article 7, section 20, is amended to read:
- 176.32 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of North Mankato and its chief
- 176.33 clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 177.1 Sec. 19. **CITY OF EAST GRAND FORKS; TAXES AUTHORIZED.**
- 177.2 Subdivision 1. **Sales and use tax authorization.**

- 177.9 Subd. 2. **Use of sales and use tax revenues.**
- 177.17 Subd. 3. **Bonding authority.**
- 177.29 Subd. 4. **Termination of taxes.**
- 178.4 ~~178.4~~ **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of East Grand Forks and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 178.5
- 178.6 **Sec. 20. CITY OF FAIRMONT; LOCAL TAX AUTHORIZED.**
- 178.7 Subdivision 1. **Sales and use tax authorization.**
- 178.14 Subd. 2. **Use of sales and use tax revenues.**
- 178.20 Subd. 3. **Bonding authority.**
- 178.31 Subd. 4. **Termination of taxes.**
- 179.6 ~~179.6~~ **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Fairmont and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 179.8
- 179.9 **Sec. 21. CITY OF FERGUS FALLS; TAXES AUTHORIZED.**
- 179.10 Subdivision 1. **Sales and use tax authorized.**
- 179.17 Subd. 2. **Use of sales and use tax revenues.**
- 179.22 Subd. 3. **Bonding authority.**
- 180.1 Subd. 4. **Termination of taxes.**
- 180.90 ~~180.90~~ **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Fergus Falls and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 180.11
- 180.12 **Sec. 22. CITY OF MOOSE LAKE; TAXES AUTHORIZED.**
- 180.13 Subdivision 1. **Sales and use tax authorization.**
- 180.20 Subd. 2. **Use of sales and use tax revenues.**
- 180.26 Subd. 3. **Bonding authority.**
- 181.3 Subd. 4. **Termination of taxes.**
- 181.12 ~~181.12~~ **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Moose Lake and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 181.13
- 181.14 **Sec. 23. CITY OF NEW LONDON; TAX AUTHORIZED.**
- 181.15 Subdivision 1. **Sales and use tax authorization.**
- 181.22 Subd. 2. **Use of sales and use tax revenues.**
- 181.31 Subd. 3. **Bonding authority.**
- 182.11 Subd. 4. **Termination of taxes.**
- 182.29 ~~182.29~~ **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of New London and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 182.21
- 182.22 **Sec. 24. CITY OF SLEEPY EYE; LODGING TAX.**
- 182.32 ~~182.32~~ **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Sleepy Eye and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 182.33
- 183.1 **Sec. 25. CITY OF SPICER; TAX AUTHORIZED.**
- 183.2 Subdivision 1. **Sales and use tax authorization.**
- 183.9 Subd. 2. **Use of sales and use tax revenues.**
- 183.19 Subd. 3. **Bonding authority.**
- 183.30 Subd. 4. **Termination of taxes.**
- 184.6 ~~184.6~~ **EFFECTIVE DATE.** This section is effective the day after compliance by the governing body of the city of Spicer with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 184.7 **Sec. 26. CITY OF WALKER; LOCAL TAXES AUTHORIZED.**

- 184.8 Subdivision 1. **Sales and use tax authorized.**
- 184.14 Subd. 2. **Use of revenues.**
- 184.18 Subd. 3. **Bonding authority.**
- 184.24 Subd. 4. **Termination of tax.**
- 185.4 ~~EFFECTIVE DATE.~~ This section is effective the day after the governing body of the city of Walker and its chief clerical
- 185.5 officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 185.6 Sec. 27. **CLAY COUNTY; TAX AUTHORIZED.**
- 185.7 Subdivision 1. **Sales and use tax authorization.**
- 185.14 Subd. 2. **Use of sales and use tax revenues.**
- 185.22 Subd. 3. **Bonding authority.**
- 185.29 Subd. 4. **Termination of taxes.**
- 186.4 ~~EFFECTIVE DATE.~~ This section is effective the day after the governing body of Clay County and its chief clerical
- 186.5 officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 186.6 Sec. 28. **GARRISON, KATHIO, WEST MILLE LACS LAKE**
- 186.7 **SANITARY DISTRICT; TAXES AUTHORIZED.**
- 186.8 Subdivision 1. **Sales and use tax authorization.**
- 186.16 Subd. 2. **Use of sales and use tax revenues.**
- 186.27 Subd. 3. **Bonds.**
- 187.1 Subd. 4. **Termination of taxes.**
- 187.9 ~~EFFECTIVE DATE.~~ This section is effective the day after the governing body of the Garrison, Kathio, West Mille Lacs
- 187.10 Lake Sanitary District and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 187.11 Sec. 29. **EFFECTIVE DATE; VALIDATION OF PRIOR ACT.**
- 187.18 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 187.19 **ARTICLE 6**
- 187.20 **TAX INCREMENT FINANCING**
- 187.21 Section 1. Minnesota Statutes 2016, section 469.174, subdivision 12, is amended to read:
- 187.22 Subd. 12. **Economic development district.**
- 188.2 ~~EFFECTIVE DATE.~~ This section is effective for districts for which the request for certification was made after June 30, 2017.
- 188.3 Sec. 2. Minnesota Statutes 2016, section 469.175, subdivision 3, is amended to read:
- 188.4 Subd. 3. **Municipality approval.**
- 190.18 ~~EFFECTIVE DATE.~~ This section is effective for districts for which the request for certification was made after June 30, 2017.
- 190.19 Sec. 3. Minnesota Statutes 2016, section 469.176, subdivision 4c, is amended to read:
- 190.20 Subd. 4c. **Economic development districts.**
- 191.28 ~~EFFECTIVE DATE.~~ This section is effective for districts for which the request for certification was made after June 30, 2017.
- 191.28 Sec. 4. Minnesota Statutes 2016, section 469.1761, is amended by adding a
- 191.29 subdivision to read:
- 191.30 Subd. 5. **Income limits; Minnesota Housing Finance Agency challenge program.**
- 192.4 ~~EFFECTIVE DATE.~~ This section is effective for districts for which the request for certification was made after June 30, 2017.
- 192.5 Sec. 5. Minnesota Statutes 2016, section 469.1763, subdivision 1, is amended to read:

- 192.6 **Subdivision 1. Definitions.**
- 192.18 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 192.19 **Sec. 6. Minnesota Statutes 2016, section 469.1763, subdivision 2, is amended to read:**
- 194.12 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 194.13 **Sec. 7. Minnesota Statutes 2016, section 469.1763, subdivision 3, is amended to read:**
- 194.14 **Subd. 3. Five-year rule.**
- 195.13 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 195.14 **Sec. 8. Minnesota Statutes 2016, section 469.178, subdivision 7, is amended to read:**
- 195.15 **Subd. 7. Interfund loans.**
- 196.90 **EFFECTIVE DATE.** This section is effective the day following final enactment and applies to all districts, regardless of when the request for certification was made.
- 196.11 **Sec. 9. Laws 2008, chapter 154, article 9, section 21, subdivision 2, is amended to read:**
- 197.29 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Burnsville and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 197.30 **Sec. 10. Laws 2009, chapter 88, article 5, section 17, as amended by Laws 2010,**
- 198.1 **chapter 382, section 84, is amended to read:**
- 198.2 **Sec. 10. Laws 2009, chapter 88, article 5, section 17, as amended by Laws 2010,**
- 199.12 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Duluth and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 199.13 **Sec. 11. Laws 2014, chapter 308, article 6, section 8, subdivision 1, is amended to read:**
- 199.14 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Edina and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 199.22 **Sec. 12. Laws 2014, chapter 308, article 6, section 9, is amended to read:**
- 199.23 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Maple Grove and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 199.24 **Sec. 12. Laws 2014, chapter 308, article 6, section 9, is amended to read:**
- 203.2 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Maple Grove and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 203.4 **Sec. 13. CITY OF ANOKA; GREENS OF ANOKA TIF DISTRICT.**
- 203.5 **Sec. 13. CITY OF ANOKA; GREENS OF ANOKA TIF DISTRICT.**
- 203.12 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Anoka and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 203.13 **Sec. 14. CITY OF COON RAPIDS; TIF DISTRICT 6-1; PORT RIVERWALK.**
- 203.14 **Sec. 14. CITY OF COON RAPIDS; TIF DISTRICT 6-1; PORT RIVERWALK.**
- 203.19 **EFFECTIVE DATE.** This section is effective upon compliance by the governing bodies of the city of Coon Rapids, Anoka County, and Independent School District No. 11 with the requirements of Minnesota Statutes, sections 469.1782, subdivision 2, and 645.021, subdivisions 2 and 3.
- 203.20 **Sec. 15. CITY OF COTTAGE GROVE; TIF DISTRICT 1-12; GATEWAY**
- 203.21 **NORTH.**
- 203.22 **Sec. 15. CITY OF COTTAGE GROVE; TIF DISTRICT 1-12; GATEWAY**
- 203.29 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Cottage Grove and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 203.30 **Sec. 16. CITY OF EDINA; APPROVAL OF 2014 SPECIAL LAW.**
- 204.1 **Sec. 16. CITY OF EDINA; APPROVAL OF 2014 SPECIAL LAW.**
- 204.10 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 204.11 **Sec. 17. CITY OF MOORHEAD; TIF DISTRICT; FIRST AVENUE NORTH.**
- 204.18 **EFFECTIVE DATE.** This section is effective the day after the governing body of the city of Moorhead and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 204.19 **Sec. 18. CITY OF RICHFIELD; EXTENSION OF CEDAR AVENUE**
- 204.20 **TIF DISTRICT.**
- 204.21 **TIF DISTRICT.**

- 204.28 ~~EFFECTIVE DATE.~~ This section is effective upon compliance by the governing bodies of the city of Richfield, Hennepin County, and Independent School District No. 280 with the requirements of Minnesota Statutes, sections 469.1782, 204.29 subdivision 2; and 645.021, subdivisions 2 and 3.
- 204.30
- 205.1 Sec. 19. **CITY OF RICHFIELD; LYNDALE GARDENS TIF DISTRICT; FIVE-YEAR RULE EXTENSION.**
- 205.2
- 205.90 ~~EFFECTIVE DATE.~~ This section is effective the day after the city of Richfield and its chief clerical officer comply with Minnesota Statutes, sections 469.1782, subdivision 2, and 645.021, subdivisions 2 and 3.
- 205.11
- 205.12 Sec. 20. **CITY OF ST. LOUIS PARK; ELMWOOD VILLAGE TIF DISTRICT; POOLING PERCENTAGE INCREASE.**
- 205.13
- 205.20 ~~EFFECTIVE DATE.~~ This section is effective the day after the governing body of the city of St. Louis Park and its chief clerical officer comply with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 205.21
- 205.22 Sec. 21. **CITY OF ST. PAUL; FORD SITE REDEVELOPMENT TIF DISTRICT.**
- 206.2 ~~EFFECTIVE DATE.~~ This section is effective July 1, 2017, without local approval under Minnesota Statutes, section 645.023, subdivision 1, paragraph (a).
- 206.3 Sec. 22. **WASHINGTON COUNTY; NEWPORT REDROCK CROSSING PROJECT TIF DISTRICT; SPECIAL RULES AUTHORIZATION.**
- 206.4
- 206.29 ~~EFFECTIVE DATE.~~ This section is effective and shall retroactively include the redevelopment district in the project area approved by Washington County on November 8, 2016, upon approval by the governing body of the city of Newport and upon compliance by Washington County and its chief clerical officer with Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 206.31
- 206.32
- 207.1 Sec. 23. **CITY OF WAYZATA; TIF DISTRICT 3; WIDSTEN.**
- 207.14 ~~EFFECTIVE DATE.~~ This section is effective upon compliance by the chief clerical officer of the governing body of the city of Wayzata with the requirements of Minnesota Statutes, section 645.021, subdivisions 2 and 3.
- 207.15
- 207.16 **ARTICLE 7**
- 207.17 **PUBLIC FINANCE**
- 207.18 Section 1. Minnesota Statutes 2016, section 366.095, subdivision 1, is amended to read:
- 207.19 Subdivision 1. **Certificates of indebtedness.**
- 208.1 Sec. 2. Minnesota Statutes 2016, section 383B.117, subdivision 2, is amended to read:
- 208.2 Subd. 2. **Equipment acquisition; capital notes.**
- 208.24 Sec. 3. Minnesota Statutes 2016, section 410.32, is amended to read:
- 208.25 **410.32 CITIES MAY ISSUE CAPITAL NOTES FOR CAPITAL EQUIPMENT.**
- 209.19 Sec. 4. Minnesota Statutes 2016, section 412.301, is amended to read:
- 209.20 **412.301 FINANCING PURCHASE OF CERTAIN EQUIPMENT.**
- 210.15 Sec. 5. [416.17] **VOTER APPROVAL REQUIRED; LEASES OF PUBLIC BUILDINGS.**
- 210.16 **PUBLIC BUILDINGS.**
- 210.17 Subdivision 1. **Reverse referendum; certain leases.**
- 210.30 Subd. 2. **Definitions.**
- 211.14 Sec. 6. Minnesota Statutes 2016, section 469.034, subdivision 2, is amended to read:
- 211.15 Subd. 2. **General obligation revenue bonds.**
- 213.1 Sec. 7. Minnesota Statutes 2016, section 469.101, subdivision 1, is amended to read:
- 213.2 Subdivision 1. **Establishment.**
- 213.10 Sec. 8. Minnesota Statutes 2016, section 473.39, is amended by adding a subdivision
- 213.11 to read:

213.12 Subd. 1u. **Obligations.**
213.20 **EFFECTIVE DATE.** This section is effective the day following final enactment and applies in the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.

213.22 Sec. 9. Minnesota Statutes 2016, section 473.39, is amended by adding a subdivision
213.23 to read:

213.24 Subd. 6. **Limitation; light rail transit.**

213.29 **EFFECTIVE DATE.** This section applies to the expenditures made after the day following final enactment, but does not
213.31 apply to amounts expended under binding contracts entered into before March 25, 2017. This section applies in the counties of
213.32 Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.

214.1 Sec. 10. Minnesota Statutes 2016, section 475.58, subdivision 3b, is amended to read:
214.2 Subd. 3b. **Street reconstruction and bituminous overlays.**

215.3 Sec. 11. Minnesota Statutes 2016, section 475.60, subdivision 2, is amended to read:
215.4 Subd. 2. **Requirements waived.**

216.1 ARTICLE 8

216.2 TAX ADMINISTRATION

216.3 Section 1. [270C.075] **PRIVATE LETTER RULINGS.**

216.4 Subdivision 1. **Program established.**

216.15 Subd. 2. **Application procedure; fees.**

217.3 Subd. 3. **Effect.**

217.14 Subd. 4. **Public access.**

217.19 Subd. 5. **Legislative report.**

218.4 **EFFECTIVE DATE.** This section is effective the day following final enactment, except that the first legislative report
under subdivision 5 is due January 31, 2020.

218.6 Sec. 2. Minnesota Statutes 2016, section 270C.31, is amended by adding a subdivision
218.7 to read:

218.8 Subd. 8. **Authority to request dual examination.**

218.32 **EFFECTIVE DATE.** This section is effective for examinations and audits commenced after June 30, 2017.

219.1 Sec. 3. Minnesota Statutes 2016, section 270C.33, is amended by adding a subdivision
219.2 to read:

219.3 Subd. 4a. **Limitations; sales taxes.**

219.18 **EFFECTIVE DATE.** This section is effective for assessments made after June 30, 2017.

219.20 Sec. 4. Minnesota Statutes 2016, section 270C.33, is amended by adding a subdivision
219.21 to read:

219.22 Subd. 4b. **Limit on assessments; reasonable cause for failure to collect or
withhold.**

220.8 **EFFECTIVE DATE.** This section is effective for assessments made after June 30, 2017.

220.9 Sec. 5. Minnesota Statutes 2016, section 270C.34, subdivision 1, is amended to read:
220.10 Subdivision 1. **Authority.**

220.29 **EFFECTIVE DATE.** This section is effective the day following final enactment.

221.1 Sec. 6. Minnesota Statutes 2016, section 270C.35, subdivision 4, is amended to read:

221.2 Subd. 4. **Time and content for administrative appeal.**

221.20 **EFFECTIVE DATE.** This section is effective for assessments made after June 30, 2017.

- 221.22 Sec. 7. Minnesota Statutes 2016, section 271.06, subdivision 2a, is amended to read:
- 221.23 Subd. 2a. **Timely mailing treated as timely filing.**
- 222.25 **EFFECTIVE DATE.** This section is effective the day following final enactment and applies to notices mailed after June 30, 2017.
- 222.27 Sec. 8. Minnesota Statutes 2016, section 271.06, subdivision 6, is amended to read:
- 222.28 Subd. 6. **Hearings; determination of issues; default.**
- 223.10 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 223.11 Sec. 9. Minnesota Statutes 2016, section 271.08, subdivision 1, is amended to read:
- 223.12 Subdivision 1. **Written order.**
- 223.22 **EFFECTIVE DATE.** This section is effective for petitions and appeals filed after June 30, 2017.
- 223.23 Sec. 10. Minnesota Statutes 2016, section 271.18, is amended to read:
- 223.24 **271.18 EX-JUDGES NOT TO REPRESENT CLIENTS;**
- 223.25 **EXCEPTION; VIOLATION.**
- 224.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 224.4 Sec. 11. Minnesota Statutes 2016, section 289A.40, subdivision 1, is amended to read:
- 224.5 Subdivision 1. **Time limit; generally.**
- 224.24 **EFFECTIVE DATE.** This section is effective for claims for refund filed after the day following final enactment.
- 224.26 **ARTICLE 9**
- 224.27 **MISCELLANEOUS**
- 224.28 Section 1. **[16A.1246] NO SPENDING FOR CERTAIN RAIL PROJECTS.**
- 225.10 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 225.11 Sec. 2. **[16B.2965] PROPERTY LEASED FOR RAIL PROJECTS.**
- 225.24 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 225.25 Sec. 3. **[117.028] CONDEMNATION FOR CERTAIN RAIL**
- 225.26 **FACILITIES PROHIBITED.**
- 226.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 226.2 Sec. 4. **[222.271] PASSENGER RAIL PROJECTS;**
- 226.3 **ENVIRONMENTAL INSURANCE REQUIRED.**
- 226.4 Subdivision 1. **Scope.**
- 226.9 Subd. 2. **Definitions.**
- 226.23 Subd. 3. **Environmental insurance required.**
- 227.6 **EFFECTIVE DATE.** This section is effective for passenger rail projects for which application for a permit or other formal legal authorization to construct is made after the day following final enactment.
- 227.8
- 227.9 Sec. 5. Minnesota Statutes 2016, section 270C.13, subdivision 1, is amended to read:
- 227.10 Subdivision 1. **Biennial report.**
- 227.18 Sec. 6. Minnesota Statutes 2016, section 287.08, is amended to read:
- 227.19 **287.08 TAX, HOW PAYABLE; RECEIPTS.**
- 229.11 **EFFECTIVE DATE.** This section is effective for tax collected after June 30, 2017.
- 229.12 Sec. 7. Minnesota Statutes 2016, section 296A.01, subdivision 7, is amended to read:
- 229.13 Subd. 7. **Aviation gasoline.**

- 229.28 **EFFECTIVE DATE.** This section is effective the day following final enactment except that the change to clause (2) is effective for sales and purchases made after June 30, 2017.
- 229.29 Sec. 8. Minnesota Statutes 2016, section 296A.01, subdivision 12, is amended to read:
- 229.30 Subd. 12. **Compressed natural gas or CNG.**
- 230.4 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 230.5 Sec. 9. Minnesota Statutes 2016, section 296A.01, is amended by adding a subdivision
- 230.6 to read:
- 230.7 Subd. 13a. **Dealer of aviation gasoline.**
- 230.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 230.12 Sec. 10. Minnesota Statutes 2016, section 296A.07, subdivision 4, is amended to read:
- 230.13 Subd. 4. **Exemptions.**
- 230.30 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 231.1 Sec. 11. Minnesota Statutes 2016, section 296A.08, subdivision 2, is amended to read:
- 231.2 Subd. 2. **Rate of tax.**
- 231.13 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 231.14 Sec. 12. Minnesota Statutes 2016, section 296A.15, subdivision 1, is amended to read:
- 231.15 Subdivision 1. **Monthly gasoline report; shrinkage allowance.**
- 232.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 232.12 Sec. 13. Minnesota Statutes 2016, section 296A.15, subdivision 4, is amended to read:
- 232.13 Subd. 4. **Failure to use or sell for intended purpose; report required.**
- 232.30 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 233.1 Sec. 14. Minnesota Statutes 2016, section 296A.17, subdivision 3, is amended to read:
- 233.2 Subd. 3. **Refund on graduated basis.**
- 233.20 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 233.21 Sec. 15. Minnesota Statutes 2016, section 296A.19, subdivision 1, is amended to read:
- 233.22 Subdivision 1. **Retention.**
- 233.28 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June 30, 2017.
- 233.29 Sec. 16. Minnesota Statutes 2016, section 297F.05, subdivision 1, is amended to read:
- 233.30 Subdivision 1. **Rates; cigarettes.**
- 234.3 **EFFECTIVE DATE.** This section is effective July 1, 2017.
- 234.4 Sec. 17. Minnesota Statutes 2016, section 297G.03, is amended by adding a
- 234.5 subdivision to read:
- 234.6 Subd. 6. **Small winery credit.**
- 234.23 **EFFECTIVE DATE.** This section is effective January 1, 2018.
- 234.24 Sec. 18. Minnesota Statutes 2016, section 298.225, subdivision 1, is amended to read:
- 234.25 Subdivision 1. **Guaranteed distribution.**
- 235.23 **EFFECTIVE DATE.** This section is effective for distributions in 2018 and thereafter.
- 235.24 Sec. 19. Minnesota Statutes 2016, section 298.28, subdivision 3, is amended to read:
- 235.25 Subd. 3. **Cities; towns.**
- 236.28 **EFFECTIVE DATE.** This section is effective for distributions in 2018 and thereafter.

- 236.29 Sec. 20. **[459.36] NO SPENDING OF PUBLIC MONEY FOR CERTAIN**
- 236.30 **RAIL PROJECTS.**
- 237.24 **EFFECTIVE DATE.** This section is effective the day following final enactment without local approval under Minnesota Statutes, section 645.023, subdivision 1, clause (c).
- 237.26 Sec. 21. **[473.1467] NO SPENDING FOR CERTAIN RAIL PROJECTS.**
- 238.90 **EFFECTIVE DATE; APPLICATION.** This section is effective the day following final enactment and applies in the
- 238.11 counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.
- 238.12 Sec. 22. **CLARIFYING AUTHORITY TO USE PREVIOUSLY**
- 238.13 **DISTRIBUTED TACONITE TAX PROCEEDS.**
- 238.21 **EFFECTIVE DATE.** This section is effective retroactively from May 22, 2016.
- 238.22 Sec. 23. **2017 TACONITE ECONOMIC DEVELOPMENT FUND**
- 239.6 **ALLOCATION.**
- 239.6 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 239.7 Sec. 24. **SUPPLEMENT TO 2017 REPORT.**
- 239.10 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 239.11 Sec. 25. **APPROPRIATION CANCELLATION.**
- 239.15 Sec. 26. **REPEALER.**
- 239.19 **EFFECTIVE DATE.** Paragraph (a) is effective July 1, 2017. Paragraph (b) is effective the day following final enactment.
- 239.20 **ARTICLE 10**
- 239.21 **DEPARTMENT OF REVENUE 2015-2016 SALES SUPPRESSION PROVISIONS**
- 239.22 Section 1. **[289A.14] USE OF AUTOMATED SALES SUPPRESSION**
- 239.23 **DEVICES; DEFINITIONS.**
- 240.29 **EFFECTIVE DATE.** This section is effective for activities enumerated in Minnesota Statutes, section 289A.63,
- 240.21 subdivision 12, or 289A.60, subdivision 32, that occur on or after August 1, 2017.
- 240.22 Sec. 2. Minnesota Statutes 2016, section 289A.60, is amended by adding a subdivision
- 240.23 to read:
- 240.24 Subd. 32. **Sales suppression.**
- 241.13 **EFFECTIVE DATE.** This section is effective for activities enumerated that occur on or after August 1, 2017.
- 241.14 Sec. 3. Minnesota Statutes 2016, section 289A.63, is amended by adding a subdivision
- 241.15 to read:
- 241.16 Subd. 12. **Felony.**
- 241.30 **EFFECTIVE DATE.** This section is effective for activities enumerated that occur on or after August 1, 2017.
- 242.1 Sec. 4. Minnesota Statutes 2016, section 609.5316, subdivision 3, is amended to read:
- 242.2 Subd. 3. **Weapons, telephone cloning paraphernalia, automated sales**
- 242.3 **suppression devices, and bullet-resistant vests.**
- 242.16 **EFFECTIVE DATE.** This section is effective for activities enumerated in Minnesota Statutes, section 289A.63,
- subdivision 12, that occur on or after August 1, 2017.
- 242.17 **ARTICLE 11**
- 242.18 **DEPARTMENT OF REVENUE 2015-2016 POLICY AND**
- 242.19 **TECHNICAL PROVISIONS; INCOME, CORPORATE FRANCHISE,**
- AND ESTATE TAXES**

- 242.20 Section 1. Minnesota Statutes 2016, section 289A.08, subdivision 11, is amended to read:
- 242.21 Subd. 11. **Information included in income tax return.**
- 243.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 243.4 Sec. 2. Minnesota Statutes 2016, section 289A.08, subdivision 16, is amended to read:
- 243.5 Subd. 16. **Tax refund or return preparers; electronic filing; paper filing fee imposed.**
- 243.20 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.
- 243.22 Sec. 3. Minnesota Statutes 2016, section 289A.09, subdivision 2, is amended to read:
- 243.23 Subd. 2. **Withholding statement.**
- 245.13 **EFFECTIVE DATE.** This section is effective for statements required to be sent to the commissioner after December 31, 2017, except that the date change in paragraph (d) is effective for wages paid after December 31, 2016.
- 245.14 2017, except that the date change in paragraph (d) is effective for wages paid after December 31, 2016.
- 245.15 Sec. 4. Minnesota Statutes 2016, section 289A.12, subdivision 14, is amended to read:
- 245.16 Subd. 14. **Reporting exempt interest and exempt-interest dividends.**
- 246.9 **EFFECTIVE DATE.** This section is effective for reports required to be filed after December 31, 2017.
- 246.10 Sec. 5. Minnesota Statutes 2016, section 289A.18, is amended by adding a subdivision
- 246.11 to read:
- 246.12 Subd. 2a. **Annual withholding returns; eligible employers.**
- 247.9 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.
- 247.10 Sec. 6. Minnesota Statutes 2016, section 289A.20, subdivision 2, is amended to read:
- 247.11 Subd. 2. **Withholding from wages, entertainer withholding, withholding**
- 247.12 **from payments to out-of-state contractors, and withholding by partnerships, small**
- 247.13 **business corporations, trusts.**
- 248.16 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.
- 248.17 Sec. 7. Minnesota Statutes 2016, section 289A.31, subdivision 1, is amended to read:
- 248.18 Subdivision 1. **Individual income, fiduciary income, mining company,**
- 248.19 **corporate franchise, and entertainment taxes.**
- 249.12 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 249.13 Sec. 8. Minnesota Statutes 2016, section 289A.35, is amended to read:
- 249.14 **289A.35 ASSESSMENTS ON RETURNS.**
- 250.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 250.4 Sec. 9. Minnesota Statutes 2016, section 289A.60, subdivision 28, is amended to read:
- 250.5 Subd. 28. **Preparer identification number.**
- 250.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December 31, 2016.
- 250.14 Sec. 10. Minnesota Statutes 2016, section 290.0672, subdivision 1, is amended to read:
- 250.15 Subdivision 1. **Definitions.**
- 250.39 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning after December 31, 2012.
- 251.1 Sec. 11. Minnesota Statutes 2016, section 290.068, subdivision 2, is amended to read:
- 251.2 Subd. 2. **Definitions.**
- 251.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 251.21 Sec. 12. Minnesota Statutes 2016, section 290.17, subdivision 2, is amended to read:

- 251.22 Subd. 2. **Income not derived from conduct of a trade or business.**
- 253.18 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 253.19 Sec. 13. Minnesota Statutes 2016, section 290.31, subdivision 1, is amended to read:
- 253.20 Subdivision 1. **Partners, not partnership, subject to tax.**
- 253.25 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 253.26 Sec. 14. Minnesota Statutes 2016, section 290A.19, is amended to read:
- 253.27 **290A.19 OWNER OR MANAGING AGENT TO FURNISH RENT CERTIFICATE.**
- 254.18 **EFFECTIVE DATE.** This section is effective for certificates of rent paid furnished to a renter for rent paid after December 31, 2016.
- 254.20 Sec. 15. Minnesota Statutes 2016, section 291.016, subdivision 2, is amended to read:
- 254.21 Subd. 2. **Additions.**
- 254.33 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after June 30, 2013.
- 255.1 Sec. 16. Minnesota Statutes 2016, section 291.016, subdivision 3, is amended to read:
- 255.2 Subd. 3. **Subtraction.**
- 255.18 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after June 30, 2011.
- 255.19 Sec. 17. Minnesota Statutes 2016, section 291.03, subdivision 9, is amended to read:
- 255.20 Subd. 9. **Qualified small business property.**
- 257.4 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after June 30, 2011.
- 257.6 Sec. 18. Minnesota Statutes 2016, section 291.03, subdivision 11, is amended to read:
- 257.7 Subd. 11. **Recapture tax.**
- 257.28 **EFFECTIVE DATE.** This section is effective retroactively for estates of decedents dying after June 30, 2011.
- 257.29 Sec. 19. **REPEALER.**
- 258.2 **EFFECTIVE DATE.** Paragraph (a) is effective for taxable years beginning after December 31, 2016, except that
- 258.3 notifications from the Department of Revenue to employers regarding eligibility to file an annual return for taxes withheld in
- 258.4 calendar year 2017 remain in force. Paragraph (b) is effective the day following final enactment.
- 258.5
- 258.6 **ARTICLE 12**
- 258.7 **DEPARTMENT OF REVENUE 2015-2016 POLICY AND TECHNICAL PROVISIONS; SPECIAL TAXES AND SALES AND USE TAXES**
- 258.8 Section 1. Minnesota Statutes 2016, section 69.021, subdivision 5, is amended to read:
- 258.9 Subd. 5. **Calculation of state aid.**
- 259.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 259.5 Sec. 2. Minnesota Statutes 2016, section 289A.38, subdivision 6, is amended to read:
- 259.6 Subd. 6. **Omission in excess of 25 percent.**
- 259.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 259.17 Sec. 3. Minnesota Statutes 2016, section 290.0922, subdivision 2, is amended to read:
- 259.18 Subd. 2. **Exemptions.**
- 260.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 260.6 Sec. 4. Minnesota Statutes 2016, section 295.54, subdivision 2, is amended to read:
- 260.7 Subd. 2. **Pharmacy refund.**
- 260.24 **EFFECTIVE DATE.** This section is effective for qualifying legend drugs delivered outside Minnesota after December 31, 2017.

260.26 Sec. 5. Minnesota Statutes 2016, section 296A.01, is amended by adding a subdivision
260.27 to read:

260.28 Subd. 9a. **Bulk storage or bulk storage facility.**

261.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.

261.2 Sec. 6. Minnesota Statutes 2016, section 296A.01, subdivision 33, is amended to read:

261.3 Subd. 33. **Motor fuel.**

261.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.

261.6 Sec. 7. Minnesota Statutes 2016, section 296A.01, subdivision 42, is amended to read:

261.7 Subd. 42. **Petroleum products.**

261.9 **EFFECTIVE DATE.** This section is effective the day following final enactment.

261.10 Sec. 8. Minnesota Statutes 2016, section 296A.07, subdivision 1, is amended to read:

261.11 Subdivision 1. **Tax imposed.**

261.19 **EFFECTIVE DATE.** This section is effective the day following final enactment.

261.20 Sec. 9. Minnesota Statutes 2016, section 297A.82, subdivision 4, is amended to read:

261.21 Subd. 4. **Exemptions.**

262.22 **EFFECTIVE DATE.** This section is effective for sales and purchases made after December 31, 2017.

262.23 Sec. 10. Minnesota Statutes 2016, section 297A.82, subdivision 4a, is amended to read:

262.24 Subd. 4a. **Deposit in state airports fund.**

262.30 **EFFECTIVE DATE.** This section is effective the day following final enactment.

263.1 Sec. 11. Minnesota Statutes 2016, section 297E.02, subdivision 7, is amended to read:

263.2 Subd. 7. **Untaxed gambling product.**

264.4 **EFFECTIVE DATE.** This section is effective for games played or purchased after June 30, 2017.

264.6 Sec. 12. Minnesota Statutes 2016, section 297H.06, subdivision 2, is amended to read:

264.7 Subd. 2. **Materials.**

265.26 **EFFECTIVE DATE.** This section is effective the day following final enactment.

265.27 Sec. 13. Minnesota Statutes 2016, section 297I.05, subdivision 2, is amended to read:

265.28 Subd. 2. **Township mutual insurance.**

266.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.

266.2 Sec. 14. Minnesota Statutes 2016, section 297I.10, subdivision 1, is amended to read:

266.3 Subdivision 1. **Cities of the first class.**

266.15 **EFFECTIVE DATE.** This section is effective the day following final enactment.

266.16 Sec. 15. Minnesota Statutes 2016, section 297I.10, subdivision 3, is amended to read:

266.17 Subd. 3. **Appropriation.**

266.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.

266.21 Sec. 16. Minnesota Statutes 2016, section 298.01, subdivision 4c, is amended to read:

266.22 Subd. 4c. **Special deductions; net operating loss.**

266.29 **EFFECTIVE DATE.** This section is effective the day following final enactment.

267.1 **ARTICLE 13**

267.2 **DEPARTMENT OF REVENUE 2015-2016 POLICY AND**

267.3 **TECHNICAL PROVISIONS; PROPERTY TAX**

- 267.4 Section 1. Minnesota Statutes 2016, section 13.51, subdivision 2, is amended to read:
- 267.5 Subd. 2. **Income property assessment data.**
- 267.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 267.15 Sec. 2. Minnesota Statutes 2016, section 270.071, subdivision 2, is amended to read:
- 267.16 Subd. 2. **Air commerce.**
- 267.28 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.
- 268.1 Sec. 3. Minnesota Statutes 2016, section 270.071, subdivision 7, is amended to read:
- 268.2 Subd. 7. **Flight property.**
- 268.7 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.
- 268.8 Sec. 4. Minnesota Statutes 2016, section 270.071, subdivision 8, is amended to read:
- 268.9 Subd. 8. **Person.**
- 268.14 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.
- 268.15 Sec. 5. Minnesota Statutes 2016, section 270.071, is amended by adding a subdivision
- 268.16 to read:
- 268.17 Subd. 10. **Intermittent or irregularly timed flights.**
- 268.21 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.
- 268.22 Sec. 6. Minnesota Statutes 2016, section 270.072, subdivision 2, is amended to read:
- 268.23 Subd. 2. **Assessment of flight property.**
- 268.29 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.
- 269.1 Sec. 7. Minnesota Statutes 2016, section 270.072, subdivision 3, is amended to read:
- 269.2 Subd. 3. **Report by airline company.**
- 269.14 **EFFECTIVE DATE.** The amendment to paragraph (a) is effective for reports filed in 2018 and thereafter. The
- 269.16 amendment adding paragraph (b) is effective the day following final enactment.
- 269.17 Sec. 8. Minnesota Statutes 2016, section 270.072, is amended by adding a subdivision
- 269.18 to read:
- 269.19 Subd. 3a. **Commissioner filed reports.**
- 269.23 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.
- 269.24 Sec. 9. Minnesota Statutes 2016, section 270.12, is amended by adding a subdivision
- 269.25 to read:
- 269.26 Subd. 6. **Reassessment orders.**
- 269.31 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.
- 270.1 Sec. 10. Minnesota Statutes 2016, section 270C.89, subdivision 1, is amended to read:
- 270.2 Subdivision 1. **Initial report.**
- 270.12 **EFFECTIVE DATE.** This section is effective for local and county boards of appeal and equalization meetings held in
- 2017 and thereafter.
- 270.13 Sec. 11. Minnesota Statutes 2016, section 272.02, subdivision 9, is amended to read:
- 270.14 Subd. 9. **Personal property; exceptions.**
- 271.1 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 271.2 Sec. 12. Minnesota Statutes 2016, section 272.029, subdivision 2, is amended to read:
- 271.3 Subd. 2. **Definitions.**
- 272.1 **EFFECTIVE DATE.** This section is effective for reports filed in 2018 and thereafter.

272.2 Sec. 13. Minnesota Statutes 2016, section 272.029, is amended by adding a
272.3 subdivision to read:
272.4 Subd. 8. **Extension.**
272.6 **EFFECTIVE DATE.** This section is effective for reports filed in 2018 and thereafter.

272.7 Sec. 14. Minnesota Statutes 2016, section 273.061, subdivision 7, is amended to read:
272.8 Subd. 7. **Division of duties between local and county assessor.**
272.16 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

272.17 Sec. 15. Minnesota Statutes 2016, section 273.08, is amended to read:
272.18 **273.08 ASSESSOR'S DUTIES.**
272.24 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

272.25 Sec. 16. Minnesota Statutes 2016, section 273.121, is amended by adding a
272.26 subdivision to read:
272.27 Subd. 3. **Compliance.**
273.6 **EFFECTIVE DATE.** This section is effective for valuation notices sent in 2018 and thereafter.

273.7 Sec. 17. Minnesota Statutes 2016, section 273.13, subdivision 22, is amended to read:
273.8 Subd. 22. **Class 1.**
275.29 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

275.30 Sec. 18. Minnesota Statutes 2016, section 273.33, subdivision 1, is amended to read:
275.31 Subdivision 1. **Listing and assessment in county.**
276.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.

276.4 Sec. 19. Minnesota Statutes 2016, section 273.33, subdivision 2, is amended to read:
276.5 Subd. 2. **Listing and assessment by commissioner.**
276.25 **EFFECTIVE DATE.** This section is effective the day following final enactment.

276.26 Sec. 20. Minnesota Statutes 2016, section 273.372, subdivision 2, is amended to read:
276.27 Subd. 2. **Contents and filing of petition.**
277.17 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

277.18 Sec. 21. Minnesota Statutes 2016, section 273.372, subdivision 4, is amended to read:
277.19 Subd. 4. **Administrative appeals.**
278.24 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

278.25 Sec. 22. Minnesota Statutes 2016, section 273.372, is amended by adding a
278.26 subdivision to read:
278.27 Subd. 5. **Agreement determining valuation.**
279.1 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

279.2 Sec. 23. Minnesota Statutes 2016, section 273.372, is amended by adding a
279.3 subdivision to read:
279.4 Subd. 6. **Dismissal of administrative appeal.**
279.8 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2017.

279.9 Sec. 24. [273.88] **EQUALIZATION OF PUBLIC UTILITY STRUCTURES.**
279.17 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2017.

279.18 Sec. 25. Minnesota Statutes 2016, section 274.01, subdivision 1, is amended to read:
279.19 Subdivision 1. **Ordinary board; meetings, deadlines, grievances.**

- 281.22 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 281.23 Sec. 26. Minnesota Statutes 2016, section 274.13, subdivision 1, is amended to read:
- 281.24 Subdivision 1. **Members; meetings; rules for equalizing assessments.**
- 283.8 **EFFECTIVE DATE.** This section is effective for county board of appeal and equalization meetings in 2018 and thereafter.
- 283.9 Sec. 27. Minnesota Statutes 2016, section 274.135, subdivision 3, is amended to read:
- 283.10 Subd. 3. **Proof of compliance; transfer of duties.**
- 284.22 **EFFECTIVE DATE.** This section is effective for county boards of appeal and equalization meetings held in 2018 and thereafter.
- 284.23 Sec. 28. Minnesota Statutes 2016, section 275.065, subdivision 1, is amended to read:
- 284.24 Subdivision 1. **Proposed levy.**
- 285.25 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 285.26 Sec. 29. Minnesota Statutes 2016, section 275.62, subdivision 2, is amended to read:
- 285.27 Subd. 2. **Local governments required to report.**
- 285.32 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 286.1 Sec. 30. Minnesota Statutes 2016, section 278.01, subdivision 1, is amended to read:
- 286.2 Subdivision 1. **Determination of validity.**
- 286.35 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 287.1 Sec. 31. Minnesota Statutes 2016, section 282.01, subdivision 1a, is amended to read:
- 287.2 Subd. 1a. **Conveyance to public entities.**
- 290.13 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 290.14 Sec. 32. Minnesota Statutes 2016, section 282.01, subdivision 1d, is amended to read:
- 290.15 Subd. 1d. **Reverter for failure to use; conveyance to state.**
- 292.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 292.4 Sec. 33. Minnesota Statutes 2016, section 477A.013, is amended by adding a
- 292.5 subdivision to read:
- 292.6 Subd. 14. **Communication by electronic mail.**
- 292.9 **EFFECTIVE DATE.** This section is effective for aids payable in 2018 and thereafter.
- 292.10 Sec. 34. Minnesota Statutes 2016, section 477A.19, is amended by adding a
- 292.11 subdivision to read:
- 292.12 Subd. 3a. **Certification.**
- 292.15 **EFFECTIVE DATE.** This section is effective for aids payable in 2018 and thereafter.
- 292.16 Sec. 35. Minnesota Statutes 2016, section 477A.19, is amended by adding a
- 292.17 subdivision to read:
- 292.18 Subd. 3b. **Certification.**
- 292.21 **EFFECTIVE DATE.** This section is effective for aids payable in 2018 and thereafter.
- 292.22 Sec. 36. Minnesota Statutes 2016, section 559.202, subdivision 2, is amended to read:
- 292.23 Subd. 2. **Exception.**
- 293.2 **EFFECTIVE DATE.** This section is effective for sales of tax-forfeited land occurring the day following final enactment and thereafter.
- 293.3 Sec. 37. Laws 2014, chapter 308, article 9, section 94, is amended to read:
- 293.28 **EFFECTIVE DATE.** This section is effective retroactively from May 20, 2014, and pursuant to Minnesota Statutes, section 645.36, Minnesota Statutes, section 272.027, subdivision 2, is revived and reenacted as of that date.

293.29 **Sec. 38. REPEALER.**
294.2 **EFFECTIVE DATE.** Paragraph (a) is effective the day following final enactment. Paragraph (b) is effective for
assessment year 2017 and thereafter.

ARTICLE 14

DEPARTMENT OF REVENUE 2015-2016 POLICY AND TECHNICAL PROVISIONS; MISCELLANEOUS

294.6 Section 1. Minnesota Statutes 2016, section 270.82, subdivision 1, is amended to read:
294.7 Subdivision 1. **Annual report required.**
294.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.
294.17 Sec. 2. Minnesota Statutes 2016, section 270A.03, subdivision 5, is amended to read:
294.18 Subd. 5. **Debt.**
295.24 **EFFECTIVE DATE.** The section is effective retroactively for debts incurred after December 31, 2014.
295.26 Sec. 3. Minnesota Statutes 2016, section 270B.14, subdivision 1, is amended to read:
295.27 Subdivision 1. **Disclosure to commissioner of human services.**
297.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.
297.5 Sec. 4. Minnesota Statutes 2016, section 270C.30, is amended to read:
297.6 **270C.30 RETURNS AND OTHER DOCUMENTS; FORMAT; FURNISHING.**
297.10 **EFFECTIVE DATE.** This section is effective the day following final enactment.
297.11 Sec. 5. Minnesota Statutes 2016, section 270C.33, subdivision 5, is amended to read:
297.12 Subd. 5. **Prohibition against collection during appeal period of an order.**
297.26 **EFFECTIVE DATE.** This section is effective for orders dated after December 31, 2017.
297.27 Sec. 6. Minnesota Statutes 2016, section 270C.33, subdivision 8, is amended to read:
297.28 Subd. 8. **Sufficiency of notice.**
298.6 **EFFECTIVE DATE.** This section is effective for assessments dated after December 31, 2017.
298.7 Sec. 7. Minnesota Statutes 2016, section 270C.34, subdivision 2, is amended to read:
298.8 Subd. 2. **Procedure.**
298.22 **EFFECTIVE DATE.** This section is effective for orders and notices dated after December 31, 2017.
298.23 Sec. 8. Minnesota Statutes 2016, section 270C.35, subdivision 3, is amended to read:
298.24 Subd. 3. **Notice date.**
298.28 **EFFECTIVE DATE.** This section is effective for orders and notices dated after December 31, 2017.
299.1 Sec. 9. Minnesota Statutes 2016, section 270C.35, is amended by adding a subdivision
299.2 to read:
299.3 Subd. 11. **Dismissal of administrative appeal.**
299.8 **EFFECTIVE DATE.** This section is effective for all administrative appeals filed after June 30, 2017.
299.9 Sec. 10. Minnesota Statutes 2016, section 270C.38, subdivision 1, is amended to read:
299.10 Subdivision 1. **Sufficient notice.**
299.26 **EFFECTIVE DATE.** This section is effective for notices dated after December 31, 2017.
299.27 Sec. 11. Minnesota Statutes 2016, section 270C.445, is amended by adding a
299.28 subdivision to read:
299.29 Subd. 9. **Enforcement; limitations.**

- 300.4 ~~EFFECTIVE DATE.~~ This section is effective for tax preparation services provided after the day following final enactment.
- 300.6 Sec. 12. Minnesota Statutes 2016, section 270C.446, subdivision 5, is amended to read:
- 300.7 Subd. 5. **Removal from list.**
- 300.16 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 300.17 Sec. 13. Minnesota Statutes 2016, section 270C.72, subdivision 4, is amended to read:
- 300.18 Subd. 4. **Licensing authority; duties.**
- 300.27 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 300.28 Sec. 14. Minnesota Statutes 2016, section 271.06, subdivision 2, is amended to read:
- 300.29 Subd. 2. **Time; notice; intervention.**
- 301.28 ~~EFFECTIVE DATE.~~ This section is effective for orders dated after December 31, 2017.
- 301.30 Sec. 15. Minnesota Statutes 2016, section 271.06, subdivision 7, is amended to read:
- 301.31 Subd. 7. **Rules.**
- 302.4 ~~EFFECTIVE DATE.~~ This section is effective for orders dated after December 31, 2017.
- 302.5 Sec. 16. Minnesota Statutes 2016, section 272.02, subdivision 10, is amended to read:
- 302.6 Subd. 10. **Personal property used for pollution control.**
- 303.5 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 303.6 Sec. 17. Minnesota Statutes 2016, section 272.0211, subdivision 1, is amended to read:
- 303.7 Subdivision 1. **Efficiency determination and certification.**
- 304.1 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 304.2 Sec. 18. Minnesota Statutes 2016, section 272.025, subdivision 1, is amended to read:
- 304.3 Subdivision 1. **Statement of exemption.**
- 304.21 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 304.22 Sec. 19. Minnesota Statutes 2016, section 272.029, subdivision 4, is amended to read:
- 304.23 Subd. 4. **Reports.**
- 305.10 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment, except that the amendment in paragraph (a) moving the date to file the report is effective for reports filed in 2018 and thereafter.
- 305.12 (a) moving the date to file the report is effective for reports filed in 2018 and thereafter.
- 305.13 Sec. 20. Minnesota Statutes 2016, section 272.0295, subdivision 4, is amended to read:
- 305.14 Subd. 4. **Reports.**
- 305.24 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 305.25 Sec. 21. Minnesota Statutes 2016, section 272.115, subdivision 2, is amended to read:
- 305.26 Subd. 2. **Form; information required.**
- 306.1 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 306.2 Sec. 22. Minnesota Statutes 2016, section 273.124, subdivision 13, is amended to read:
- 306.3 Subd. 13. **Homestead application.**
- 307.24 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 307.25 Sec. 23. Minnesota Statutes 2016, section 273.371, is amended to read:
- 307.26 **273.371 REPORTS OF UTILITY COMPANIES.**
- 307.27 Subdivision 1. **Report required.**
- 308.6 Subd. 2. **Extension.**
- 308.8 Subd. 3. **Reports filed by the commissioner.**

- 308.13 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 308.14 Sec. 24. Minnesota Statutes 2016, section 287.2205, is amended to read:
- 308.15 **287.2205 TAX-FORFEITED LAND.**
- 308.24 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 308.25 Sec. 25. Minnesota Statutes 2016, section 289A.08, is amended by adding a
- 308.26 subdivision to read:
- 308.27 Subd. 17. **Format.**
- 308.31 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 309.1 Sec. 26. Minnesota Statutes 2016, section 289A.09, subdivision 1, is amended to read:
- 309.2 Subdivision 1. **Returns.**
- 309.19 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 309.20 Sec. 27. Minnesota Statutes 2016, section 289A.11, subdivision 1, is amended to read:
- 309.21 Subdivision 1. **Return required.**
- 310.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 310.15 Sec. 28. Minnesota Statutes 2016, section 289A.18, subdivision 1, is amended to read:
- 310.16 Subdivision 1. **Individual income, fiduciary income, corporate franchise,**
- 310.17 **and entertainment taxes; partnership and S corporation returns; information**
- 310.18 **returns; mining company returns.**
- 311.15 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 311.16 Sec. 29. Minnesota Statutes 2016, section 289A.37, subdivision 2, is amended to read:
- 311.17 Subd. 2. **Erroneous refunds.**
- 312.7 **EFFECTIVE DATE.** This section is effective July 1, 2017.
- 312.8 Sec. 30. Minnesota Statutes 2016, section 289A.50, subdivision 7, is amended to read:
- 312.9 Subd. 7. **Remedies.**
- 312.29 **EFFECTIVE DATE.** This section is effective for claims for refund denied after December 31, 2017.
- 313.1 Sec. 31. **[290B.11] FORMS.**
- 313.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 313.5 Sec. 32. **[293.15] FORMS.**
- 313.8 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 313.9 Sec. 33. Minnesota Statutes 2016, section 295.55, subdivision 6, is amended to read:
- 313.10 Subd. 6. **Form of returns.**
- 313.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 313.15 Sec. 34. Minnesota Statutes 2016, section 296A.02, is amended by adding a
- 313.16 subdivision to read:
- 313.17 Subd. 5. **Forms.**
- 313.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 313.21 Sec. 35. Minnesota Statutes 2016, section 296A.22, subdivision 9, is amended to read:
- 313.22 Subd. 9. **Abatement of penalty.**
- 314.6 **EFFECTIVE DATE.** This section is effective for orders and notices dated after December 31, 2017.
- 314.8 Sec. 36. Minnesota Statutes 2016, section 296A.26, is amended to read:

- 314.9 **296A.26 JUDICIAL REVIEW; APPEAL TO TAX COURT.**
- 314.16 **EFFECTIVE DATE.** This section is effective for orders dated after December 31, 2017.
- 314.17 Sec. 37. Minnesota Statutes 2016, section 297D.02, is amended to read:
- 314.18 **297D.02 ADMINISTRATION.**
- 314.25 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 314.26 Sec. 38. Minnesota Statutes 2016, section 297E.02, subdivision 3, is amended to read:
- 314.27 Subd. 3. **Collection; disposition.**
- 315.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 315.21 Sec. 39. Minnesota Statutes 2016, section 297E.04, subdivision 1, is amended to read:
- 315.22 Subdivision 1. **Reports of sales.**
- 315.33 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 316.1 Sec. 40. Minnesota Statutes 2016, section 297E.05, subdivision 4, is amended to read:
- 316.2 Subd. 4. **Reports.**
- 316.9 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 316.10 Sec. 41. Minnesota Statutes 2016, section 297E.06, subdivision 1, is amended to read:
- 316.11 Subdivision 1. **Reports.**
- 316.20 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 316.21 Sec. 42. Minnesota Statutes 2016, section 297F.09, subdivision 1, is amended to read:
- 316.22 Subdivision 1. **Monthly return; cigarette distributor.**
- 317.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 317.4 Sec. 43. Minnesota Statutes 2016, section 297F.23, is amended to read:
- 317.5 **297F.23 JUDICIAL REVIEW.**
- 317.12 **EFFECTIVE DATE.** This section is effective for orders dated after December 31, 2017.
- 317.13 Sec. 44. Minnesota Statutes 2016, section 297G.09, subdivision 1, is amended to read:
- 317.14 Subdivision 1. **Monthly returns; manufacturers, wholesalers, brewers, or importers.**
- 317.26 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 317.27 Sec. 45. Minnesota Statutes 2016, section 297G.22, is amended to read:
- 317.28 **297G.22 JUDICIAL REVIEW.**
- 318.4 **EFFECTIVE DATE.** This section is effective for orders dated after December 31, 2017.
- 318.5 Sec. 46. Minnesota Statutes 2016, section 297I.30, is amended by adding a subdivision to read:
- 318.6 Subd. 11. **Format.**
- 318.9 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 318.10 Sec. 47. Minnesota Statutes 2016, section 297I.60, subdivision 2, is amended to read:
- 318.11 Subd. 2. **Remedies.**
- 318.25 **EFFECTIVE DATE.** This section is effective for claims for refund denied after December 31, 2017.
- 318.27 Sec. 48. Minnesota Statutes 2016, section 469.319, subdivision 5, is amended to read:
- 318.28 Subd. 5. **Waiver authority.**
- 319.24 **EFFECTIVE DATE.** This section is effective for orders of the commissioner of revenue dated after December 31, 2017.

319.26 Sec. 49. Laws 2016, chapter 187, section 5, the effective date, is amended to read:
319.29 **EFFECTIVE DATE.** This section is effective retroactively from September 30, 2015.

320.1 **ARTICLE 15**

320.2 **DEPARTMENT OF REVENUE 2015-2016 SUSTAINABLE FOREST**
320.3 **INCENTIVE ACT PROVISIONS**

320.4 Section 1. Minnesota Statutes 2016, section 290C.03, is amended to read:
320.5 **290C.03 ELIGIBILITY REQUIREMENTS.**

321.10 **EFFECTIVE DATE.** The amendment to paragraph (a), clause (2), is effective for certifications filed after July 1, 2018.
321.12 The amendment adding paragraph (a), clause (7), is effective for certifications and applications due in 2017 and thereafter. The
321.13 amendment adding paragraph (c) is effective the day following final enactment.

321.14 Sec. 2. **[290C.051] VERIFICATION OF FOREST MANAGEMENT PLAN.**

321.18 **EFFECTIVE DATE.** This section is effective for certifications filed after July 1, 2018.

321.19 Sec. 3. **REPEALER.**

321.22 **EFFECTIVE DATE.** This section is effective the day following final enactment.

321.23 **ARTICLE 16**

321.24 **DEPARTMENT OF REVENUE INDIVIDUAL INCOME,**
321.25 **CORPORATE FRANCHISE, AND ESTATE TAX TECHNICAL PROVISIONS**

321.26 Section 1. Minnesota Statutes 2016, section 290.0132, subdivision 21, is amended to
read:

321.27 Subd. 21. **Military service pension; retirement pay.**

322.4 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning after December 31, 2015.

322.5 Sec. 2. Minnesota Statutes 2016, section 290A.03, subdivision 3, is amended to read:

322.6 Subd. 3. **Income.**

324.23 **EFFECTIVE DATE.** This section is effective the day following final enactment.

324.24 Sec. 3. Minnesota Statutes 2016, section 290A.10, is amended to read:

324.25 **290A.10 PROOF OF TAXES PAID.**

325.4 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid after December 31, 2015, and property taxes
payable after December 31, 2016.

325.5 Sec. 4. Minnesota Statutes 2016, section 291.075, is amended to read:

325.6 **291.075 SPECIAL USE VALUATION OF QUALIFIED PROPERTY.**

325.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.

325.15 Sec. 5. **REPEALER.**

325.17 **EFFECTIVE DATE.** This section is effective the day following final enactment.

325.18 **ARTICLE 17**

325.19 **DEPARTMENT OF REVENUE PROPERTY TAX AND LOCAL**
325.20 **GOVERNMENT AID TECHNICAL PROVISIONS**

325.21 Section 1. Minnesota Statutes 2016, section 270.078, subdivision 1, is amended to read:

325.22 Subdivision 1. **Conformance to federal law.**

325.31 **EFFECTIVE DATE.** This section is effective the day following final enactment.

326.1 Sec. 2. Minnesota Statutes 2016, section 273.0755, is amended to read:

273.0755 TRAINING AND EDUCATION OF PROPERTY TAX PERSONNEL.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 3. Minnesota Statutes 2016, section 273.135, subdivision 1, is amended to read:

Subdivision 1. Reduction in tax; tax relief area.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 4. Minnesota Statutes 2016, section 414.09, subdivision 2, is amended to read:

Subd. 2. Transmittal of order.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 5. Minnesota Statutes 2016, section 477A.0124, subdivision 2, is amended to read:

Subd. 2. Definitions.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 6. Minnesota Statutes 2016, section 477A.013, subdivision 1, is amended to read:

Subdivision 1. Towns.

EFFECTIVE DATE. This section is effective the day following final enactment.

ARTICLE 18

DEPARTMENT OF REVENUE SALES AND USE, AND SPECIAL

TAXES TECHNICAL PROVISIONS

Section 1. Minnesota Statutes 2016, section 270C.171, subdivision 1, is amended to read:

Subdivision 1. Definitions.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 2. Minnesota Statutes 2016, section 298.01, subdivision 3, is amended to read:

Subd. 3. Occupation tax; other ores.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 3. Minnesota Statutes 2016, section 298.01, subdivision 4, is amended to read:

Subd. 4. Occupation tax; iron ore; taconite concentrates.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 4. Minnesota Statutes 2016, section 298.24, subdivision 1, is amended to read:

Subdivision 1. Imposed; calculation.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 5. Minnesota Statutes 2016, section 298.28, subdivision 2, is amended to read:

Subd. 2. City or town where quarried or produced.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 6. Minnesota Statutes 2016, section 298.28, subdivision 5, is amended to read:

Subd. 5. Counties.

EFFECTIVE DATE. This section is effective the day following final enactment.

ARTICLE 19

DEPARTMENT OF REVENUE PROPERTY TAX AND LOCAL

GOVERNMENT AID POLICY PROVISIONS

Section 1. Minnesota Statutes 2016, section 270.074, subdivision 1, is amended to read:

335.6 **Subdivision 1. Valuation.**

335.27 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

335.28 Sec. 2. Minnesota Statutes 2016, section 272.025, subdivision 1, is amended to read:

335.29 **Subdivision 1. Statement of exemption.**

336.16 **EFFECTIVE DATE.** This section is effective for applications for exemption submitted in 2018 and thereafter.

336.18 Sec. 3. Minnesota Statutes 2016, section 272.0295, is amended by adding a

336.19 subdivision to read:

336.20 **Subd. 8. Extension.**

336.22 **EFFECTIVE DATE.** This section is effective for reports filed in 2018 and thereafter.

336.23 Sec. 4. Minnesota Statutes 2016, section 272.115, subdivision 1, as amended by

336.24 Laws 2017, chapter 16, section 1, is amended to read:

337.31 Sec. 5. Minnesota Statutes 2016, section 272.115, subdivision 2, is amended to read:

337.32 **Subd. 2. Form; information required.**

338.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.

338.4 Sec. 6. Minnesota Statutes 2016, section 272.115, subdivision 3, is amended to read:

338.5 **Subd. 3. Copies transmitted; homestead status.**

338.16 **EFFECTIVE DATE.** This section is effective for certificates of value filed after December 31, 2017.

338.17 Sec. 7. Minnesota Statutes 2016, section 273.0755, is amended to read:

338.18 **273.0755 TRAINING AND EDUCATION OF PROPERTY TAX PERSONNEL.**

339.11 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

339.12 Sec. 8. Minnesota Statutes 2016, section 273.124, subdivision 13, is amended to read:

339.13 **Subd. 13. Homestead application.**

340.34 **EFFECTIVE DATE.** This section is effective for applications for homestead filed in 2018 and thereafter.

341.1 Sec. 9. Minnesota Statutes 2016, section 273.124, subdivision 13d, is amended to read:

341.2 **Subd. 13d. Homestead data.**

341.30 **EFFECTIVE DATE.** This section is effective for applications for homestead filed in 2018 and thereafter.

342.1 Sec. 10. Minnesota Statutes 2016, section 274.014, subdivision 3, is amended to read:

342.2 **Subd. 3. Proof of compliance; transfer of duties.**

342.26 **EFFECTIVE DATE.** This section is effective for board of appeal and equalization meetings held in 2018 and thereafter.

342.27 Sec. 11. Minnesota Statutes 2016, section 274.135, subdivision 3, is amended to read:

342.28 **Subd. 3. Proof of compliance; transfer of duties.**

344.6 **EFFECTIVE DATE.** This section is effective for board of appeal and equalization meetings held in 2018 and thereafter.

344.7 Sec. 12. **REPEALER.**

344.9 **EFFECTIVE DATE.** This section is effective for assessment year 2018 and thereafter.

344.10 **ARTICLE 20**

344.11 **DEPARTMENT OF REVENUE SALES AND USE, AND SPECIAL**

344.12 **TAXES POLICY PROVISIONS**

344.13 Section 1. Minnesota Statutes 2016, section 84.82, subdivision 10, is amended to read:

344.14 **Subd. 10. Proof of sales tax payment; collection and refund.**

345.3 **EFFECTIVE DATE.** This section is effective for snowmobiles registered after June 30, 2017.

- 345.4 Sec. 2. Minnesota Statutes 2016, section 84.922, subdivision 11, is amended to read:
- 345.5 Subd. 11. **Proof of sales tax payment; collection and refund.**
- 345.24 **EFFECTIVE DATE.** This section is effective for all-terrain vehicles registered after June 30, 2017.
- 345.25 Sec. 3. Minnesota Statutes 2016, section 86B.401, subdivision 12, is amended to read:
- 345.26 Subd. 12. **Proof of sales tax payment; collection and refund.**
- 346.16 **EFFECTIVE DATE.** This section is effective for watercraft licensed after June 30, 2017.
- 346.17 Sec. 4. Minnesota Statutes 2016, section 270B.14, is amended by adding a subdivision to read:
- 346.18
- 346.19 Subd. 20. **Department of Natural Resources; authorized deputy registrars**
- 346.20 **of motor vehicles.**
- 346.32 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 347.1 Sec. 5. Minnesota Statutes 2016, section 270B.14, is amended by adding a subdivision to read:
- 347.2
- 347.3 Subd. 21. **Department of Transportation.**
- 347.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 347.15 Sec. 6. Minnesota Statutes 2016, section 289A.50, subdivision 2a, is amended to read:
- 347.16 Subd. 2a. **Refund of sales tax to purchasers.**
- 347.30 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 348.1 Sec. 7. [297A.825] **SNOWMOBILES; ALL-TERRAIN VEHICLES;**
- 348.2 **WATERCRAFT; PAYMENT OF TAXES; REFUNDS.**
- 348.3 Subdivision 1. **Agreement with commissioners of natural resources and**
- 348.4 **public safety; collection and refunds.**
- 348.21 Subd. 2. **Agents.**
- 348.25 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 348.26 Sec. 8. Minnesota Statutes 2016, section 297B.07, is amended to read:
- 348.27 **297B.07 PRESUMPTIONS.**
- 348.28 Subdivision 1. **Presumption; sale and registration.**
- 349.8 Subd. 2. **Presumption; ownership.**
- 349.27 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 349.28 Sec. 9. Minnesota Statutes 2016, section 297I.30, subdivision 7, is amended to read:
- 349.29 Subd. 7. **Surcharge.**
- 350.7 **EFFECTIVE DATE.** This section is effective for returns due after October 31, 2017.
- 350.8 Sec. 10. **REPEALER.**
- 350.10 **EFFECTIVE DATE.** This section is effective the day following final enactment.
- 350.11 **ARTICLE 21**
- 350.12 **DEPARTMENT OF REVENUE PAID PREPARER POLICY PROVISIONS**
- 350.13 Section 1. Minnesota Statutes 2016, section 270C.445, subdivision 2, is amended to read:
- 350.14 Subd. 2. **Definitions.**
- 352.4 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 352.5 Sec. 2. Minnesota Statutes 2016, section 270C.445, subdivision 3, is amended to read:

- 352.6 **Subd. 3. Standards of conduct.**
- 354.10 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 354.12 Sec. 3. Minnesota Statutes 2016, section 270C.445, subdivision 5a, is amended to read:
- 354.13 **Subd. 5a. Nongame wildlife checkoff.**
- 354.20 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 354.22 Sec. 4. Minnesota Statutes 2016, section 270C.445, subdivision 6, is amended to read:
- 354.23 **Subd. 6. Enforcement; administrative order; penalties; cease and desist.**
- 357.8 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 357.9 Sec. 5. Minnesota Statutes 2016, section 270C.445, subdivision 6a, is amended to read:
- 357.10 **Subd. 6a. Exchange of data; State Board of Accountancy.**
- 357.16 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 357.17 Sec. 6. Minnesota Statutes 2016, section 270C.445, subdivision 6b, is amended to read:
- 357.18 **Subd. 6b. Exchange of data; Lawyers Board of Professional Responsibility.**
- 357.24 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 357.25 Sec. 7. Minnesota Statutes 2016, section 270C.445, subdivision 6c, is amended to read:
- 357.26 **Subd. 6c. Exchange of data; commissioner.**
- 358.4 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 358.5 Sec. 8. Minnesota Statutes 2016, section 270C.445, subdivision 7, is amended to read:
- 358.6 **Subd. 7. Enforcement; civil actions.**
- 358.22 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 358.23 Sec. 9. Minnesota Statutes 2016, section 270C.445, subdivision 8, is amended to read:
- 358.24 **Subd. 8. Limited exemptions.**
- 359.30 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 360.1 Sec. 10. Minnesota Statutes 2016, section 270C.445, is amended by adding a
subdivision to read:
- 360.2 **Subd. 9. Powers additional.**
- 360.3 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 360.6 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 360.8 Sec. 11. Minnesota Statutes 2016, section 270C.446, subdivision 2, is amended to read:
- 360.9 **Subd. 2. Required and excluded tax preparers.**
- 361.12 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 361.13 Sec. 12. Minnesota Statutes 2016, section 270C.446, subdivision 3, is amended to read:
- 361.14 **Subd. 3. Notice to tax preparer.**
- 361.28 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 361.30 Sec. 13. Minnesota Statutes 2016, section 270C.446, subdivision 4, is amended to read:
- 361.31 **Subd. 4. Form of list.**
- 362.4 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 362.5 Sec. 14. Minnesota Statutes 2016, section 270C.446, subdivision 5, is amended to read:
- 362.6 **Subd. 5. Removal from list.**
- 362.16 **EFFECTIVE DATE.** This section is effective for claims and returns filed after December 31, 2017.
- 362.17 Sec. 15. Minnesota Statutes 2016, section 270C.447, subdivision 1, is amended to read:

- 362.18 Subdivision 1. **Commencement of action.**
- 363.6 ~~EFFECTIVE DATE.~~ This section is effective for claims and returns filed after December 31, 2017.
- 363.7 Sec. 16. Minnesota Statutes 2016, section 270C.447, subdivision 2, is amended to read:
- 363.8 Subd. 2. **Injunction prohibiting specific conduct.**
- 363.24 ~~EFFECTIVE DATE.~~ This section is effective for claims and returns filed after December 31, 2017.
- 363.25 Sec. 17. Minnesota Statutes 2016, section 270C.447, subdivision 3, is amended to read:
- 363.26 Subd. 3. **Injunction prohibiting all business activities.**
- 364.4 ~~EFFECTIVE DATE.~~ This section is effective for claims and returns filed after December 31, 2017.
- 364.5 Sec. 18. Minnesota Statutes 2016, section 270C.447, is amended by adding a subdivision to read:
- 364.7 Subd. 3a. **Enforcement of cease and desist orders.**
- 364.19 ~~EFFECTIVE DATE.~~ This section is effective for claims and returns filed after December 31, 2017.
- 364.20 Sec. 19. Minnesota Statutes 2016, section 289A.60, subdivision 13, is amended to read:
- 364.21 Subd. 13. **Penalties for tax preparers.**
- 366.4 ~~EFFECTIVE DATE.~~ This section is effective for claims and returns filed after December 31, 2017.
- 366.6 Sec. 20. Minnesota Statutes 2016, section 289A.60, subdivision 28, is amended to read:
- 366.7 Subd. 28. **Preparer identification number.**
- 366.32 ~~EFFECTIVE DATE.~~ This section is effective for claims and returns filed after December 31, 2017.
- 367.1 Sec. 21. **REVISOR'S INSTRUCTION.**
- 367.19 ~~EFFECTIVE DATE.~~ This section is effective the day following final enactment.
- 367.20 Sec. 22. **REPEALER.**
- 367.24 ~~EFFECTIVE DATE.~~ This section is effective for claims and returns filed after December 31, 2017.
- 367.26 A bill for an act

