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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3447

02/19/2026 Authored by Koegel
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; tax increment financing; authorizing special rules for the city
1.3 of Columbia Heights.

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

1.5 Section 1. CITY OF COLUMBIA HEIGHTS; ALATUS TAX INCREMENT
1.6 FINANCING DISTRICT; FIVE-YEAR RULE EXTENSION; SIX-YEAR RULE
1.7 EXTENSION; DURATION EXTENSION.

1.8 (a) The five-year period under Minnesota Statutes, section 469.1763, subdivision 3, is
1.9 extended to ten years and the period under Minnesota Statutes, section 469.1763, subdivision
1.10 4, relating to the use of increment after the expiration of the five-year period, is extended
1.11 to 11 years for the Alatus Tax Increment Financing District in the city of Columbia Heights.

1.12 (b) Notwithstanding Minnesota Statutes, section 469.176, subdivisions 1b and 1d, the
1.13 city of Columbia Heights or its economic development authority may elect to extend the
1.14 duration of the Alatus Tax Increment Financing District in the city of Columbia Heights by
1.15 five years.

1.16 EFFECTIVE DATE. Paragraph (a) is effective the day after the governing body of the
1.17 city of Columbia Heights and its chief clerical officer comply with the requirements of
1.18 Minnesota Statutes, section 645.021, subdivisions 2 and 3. Paragraph (b) is effective upon
1.19 compliance by the governing bodies of the city of Columbia Heights, Anoka County, and
1.20 Independent School District No. 13 with the requirements of Minnesota Statutes, section
1.21 469.1782, subdivision 2.