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Overview

Requires the commissioner of transportation to certify to the commissioner of revenue annually by December 31 (currently the date is by September 1), the total fund appropriation and the estimated fund revenues of the state airport fund. (The commissioner of revenue then determines the tax rate to be levied and collected against the net tax capacity of airflight property.) Also changes the notification date to the airline companies of the amount of tax due and the payment date. Effective for taxes payable in 2011 and thereafter.

Section

1 **Rate of tax.** Requires the commissioner of transportation to certify the airflight property tax information to the commissioner of revenue annually by December 31. Provides that the certification shall state the total fund appropriation and shall list individually the estimated fund revenues. The difference between the total fund appropriation and the estimated revenues shall equal the property tax portion which the commissioner of revenue shall use when determining the rate of tax to be levied and collected against the net tax capacity of the airflight property.

If the levy amount has not been certified by December 31, the commissioner of revenue shall use the last previous certified amount to determine the tax, and shall notify the chairs and the ranking minority members of the committees of the house and senate having jurisdiction over the Department of Transportation that a certification has not been made.

Effective for taxes payable in 2011 and thereafter.

2 Notice of taxes, payment. Changes the date for the commissioner of revenue to notify the airline companies of their tax amount from December 1 to March 1. Changes the due date from January 1 to April 1 for payment of the tax. These are done in conformity with the date change in section 1.

Effective for taxes payable in 2011 and thereafter.