## HOUSE RESEARCH =

## Bill Summary =

FILE NUMBER: H.F. 393 DATE: February 11, 2009

**Version:** As introduced

**Authors:** Johnson and Mariani

**Subject:** Reattaching the St. Paul airport to the city and school district tax bases

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## Overview

H. F. 393 provides that taxable property at the St. Paul intermediate airport (Holman Field) is to be considered part of the tax base of the City of St. Paul and the St. Paul School District, and eligible for contribution to the fiscal disparities pool. (This property was "detached" from the city and school district tax bases in the 1996 omnibus tax law.) Currently those properties are liable only for county and special taxing district property taxes, which is also the case for MSP International Airport. It also makes the property subject to the state general levy.

## Section

- Detaching airport land. Deletes language currently in statute that provides that the St. Paul intermediate airport is not to be considered part of the city of St. Paul or the St. Paul school district for property tax purposes (which, in effect, makes the airport property part of the tax base of those two jurisdictions). By deleting the airport from this section of statute, the property implicitly becomes subject to the state general levy.
- **Area.** Eliminates the exemption of the St. Paul intermediate airport from the fiscal disparities pool.