HOUSE RESEARCH =

Bill Summary =

FILE NUMBER: H.F. 566 DATE: March 3, 2009

Version: As amended by the H0566A1 amendment

Authors: Magnus and others

Subject: Removing the wind generation production tax from the calculation of levy

limits

Analyst: Pat Dalton, 651-296-7434

Karen Baker, 651-296-8959

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd.

Overview

Removes the wind energy production tax from the aids and levies included in the base used to calculate levy limits for cities with a population of 2,500 or more and for counties. All sections are effective beginning with property taxes levied in 2009, payable in 2010.

Section

- Levy aid base. Removes the wind energy production tax from the aids and levies included in the levy limit base used in calculating levy limits in the first year they are imposed on a city or county.
- **Levy limit base.** Corrects the starting point for calculating the Pay 2010 levy limit by removing the Pay 2009 wind energy production tax.
- **Property tax levy limit.** Removes the wind energy production tax deduction used to calculate the final levy limit since it is no longer included in the adjusted levy limit base.