

**2014 UNSESSION  
LEGISLATIVE BULLETIN  
(2014 Regular Session)**

**MINNESOTA • REVENUE**

Appeals and Legal Services Division  
600 North Robert Street  
Saint Paul, Minnesota 55146-2220

Bulletin Date: July 29, 2014

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**The provisions discussed in this bulletin can be found in Minn. Laws, Chapter 308, Article 9.**

**References to “debt qualification plan.”** Amended Minn. Stat. § 16D.02, subs. 3 and 6, and § 16D.04, subd. 3, to replace all references to debt qualification plans. The definition of “debt qualification plan” is also repealed. The department no longer uses debt qualification plans, but instead uses service level agreements. Effective May 21, 2014.

**References to commissioner of management and budget.** Minn. Stat. § 16D.04, subd. 4 and Minn. Stat. § 16D.11, subd. 1, were amended to remove references to the commissioner of management and budget as that commissioner is no longer involved in the process. Effective May 21, 2014.

**Collection cost notice requirements.** Minn. Stat. § 16D.07 and Minn. Stat. § 16D.11, subd. 1, were amended to move the requirement that the referring agency notify the debtor of the imposition of collection costs and the debtor’s right to cancellation of collection costs from § 16D.11 to § 16D.07, which contains the other provisions relating to notice that must be provided by referring agencies. Effective May 21, 2014.

**Appropriation of collection costs to referring agencies.** Minn. Stat. § 16D.11, subd. 1, was amended to remove the provision appropriating collection costs collected by private agencies to referring agencies to pay the collection fees charged by the private agency. The department of revenue now pays private agency collection fees instead of the referring agencies. Effective May 21, 2014.

**References to “enterprise.”** Amended Minn. Stat. § 16D.11, subs. 3 and 7; and Minn. Stat. § 270A.03, subd. 2, to remove references to the Minnesota collection enterprise. The definition of “enterprise” is repealed because there is no longer a separate unit within Revenue that collects only nontax debt. The entire Collection Division collects both tax and nontax debt. Effective May 21, 2014.

**Reforestation areas, 1931.** Amended Minn. Stat. § 84A.20, subd. 2, to eliminate obsolete tax references (to property tax base amounts in 1931) under a program allowing counties to apply for the state takeover of lands for reforestation. Effective May 21, 2014.

**Reforestation areas, 1933.** Amends Minn. Stat. § 84A.31, subd. 2, to eliminate obsolete tax references (to property tax base amounts in 1933) under a program allowing counties to apply for the state takeover of lands for reforestation. Effective May 21, 2014.

**Drycleaner fee.** Amended Minn. Stat. § 115B.49, subd. 4, to provide that sellers of dry cleaning solvents must file their returns and pay the tax in the same time and manner that they pay their sales tax. Effective for fees due after June 30, 2014.

**County road and bridge levy.** Amended Minn. Stat. § 163.06, subd. 1, to eliminate an obsolete reference to the tax on money and credits. This tax has not been imposed since the 1940s and was formally repealed in 1979. Effective May 21, 2014.

**State Board of Equalization.** Amended Minn. Stat. § 270.11, subd. 1, to remove the unnecessary phrase, “which board of equalization is hereby continued.” The remaining language provides that the commissioner continues as the State Board of Equalization. Effective May 21, 2014.

**State Board of Equalization meeting times/dates.** Amended Minn. Stat. § 270.12, subd. 2, to streamline language and eliminate duplicative provisions. Paragraphs 2 and 5 were stricken. The language in those paragraphs provided that the board can reduce aggregate valuations. Paragraphs 1 and 3, which already provide that the board can increase aggregate valuations, were amended to provide that the board may add or deduct from aggregate valuation. Also amended a cross reference in Minn. Stat. § 273.1325, subd. 2, that was made incorrect when paragraph 5 was eliminated. Effective May 21, 2014.

**State Board of Equalization/treatment of public utility property.** Amended Minn. Stat. § 270.12, subd. 4, to remove unnecessary language. The provision provides that public utility property is treated as a separate class of property. The stricken language states that this treatment is notwithstanding the fact that its class rate is the same as commercial industrial property. Effective May 21, 2014.

**Return information of biotechnology and health sciences industry zone businesses.** Amended Minn. Stat. § 270B.14, subd. 3, to remove data practices reference to the biotechnology and health sciences industry zone, which was repealed. Effective May 21, 2014.

**Notification requirements; sales and use taxes.** Amended Minn. Stat. § 270C.085, which requires the commissioner of revenue to electronically update sales-tax-permit-holders of changes in sales tax laws and interpretation and administration of those laws. Because the commissioner established its notification system as required prior to December 31, 2009, the language requiring its completion by December 31, 2009 is no longer necessary. Effective May 21, 2014.

**Payment agreement fee.** Minn. Stat. § 270C.52, subd. 2(h), was amended to remove obsolete language that the payment agreement fee reflects the commissioner’s costs for entering into payment agreements. When the payment agreement fee was initially proposed, it was a flat \$25 fee that was adjusted annually to reflect the commissioner’s costs. It was subsequently changed to a flat \$50 fee with no annual adjustment, but the language referencing the commissioner’s costs was not removed. Effective May 21, 2014.

**Exempt property.** Amended Minn. Stat. § 272.01, subd. 1, to remove language exempting specific personal property, which is covered by the remaining general-exemption language for personal property. Effective May 21, 2014.

**Telegraph companies.** Amended Minn. Stat. §§ 272.01, subd. 3; 280.03; and 282.01, subd. 6; 282.04, subd. 4; 282.261, subd. 5; and 290.015, subd. 1, to remove obsolete references to telegraph companies (the outdated communication system of sending messages by telegram). Effective May 21, 2014.

**Property tax filing requirement.** Amended Minn. Stat. § 272.025, subd. 1, to remove a cross reference to Minn. Stat. § 272.02, subd. 1, because that subdivision was repealed. The repealed subdivision is redundant language. Effective May 21, 2014.

**Utility personal property.** Amended Minn. Stat. § 272.027, subd. 1, to eliminate a cross reference to a subdivision repealed in the bill and to a previously repealed subdivision. Effective May 21, 2014.

**Wind energy production tax.** Amended Minn. Stat. § 272.029, subd. 6, to eliminate obsolete language governing past distributions of wind energy production tax revenues. Effective May 21, 2014.

**Assessor salaries.** Amended Minn. Stat. §§ 273.061, subd. 6 and 412.131, to remove obsolete assessor salary scales and compensation for city and county assessors. This language provides minimum compensation levels that are far below current assessor salaries. Effective May 21, 2014.

**Assessment books.** Amended Minn. Stat. § 273.10, to remove requirements for recording certain information in obsolete paper assessment books. Counties electronically maintain the required information about the school district in which property lies. Effective May 21, 2014.

**Income producing property.** Amended Minn. Stat. § 273.11, subdivision 13, to remove the phrase, “Beginning with the 1995 assessment.” Because the 1995 assessment is long past, this phrase is now obsolete. Effective May 21, 2014.

**Private golf club guidelines.** Amended Minn. Stat. § 273.112, subdivision 6a, to remove obsolete language for mailing program guidelines. The language required the commissioner of revenue to mail qualification guidelines related to outdoor recreation space for private golf courses to county attorneys and county assessors within 60 days of May 26, 1989, and for assessors to mail those guidelines to each golf club in the county within 15 days of receiving the guidelines from the commissioner. Effective May 21, 2014.

**Disparity Reduction Aid.** Amended Minn. Stat. § 273.1398, subd. 3, by removing the calculation of a ratio for disparity reduction aid whenever there is a change in property classification rates. Instead, the amount of disparity reduction aid will be the same as the amount certified for taxes payable in the prior year. Effective beginning for taxes payable in 2015.

**Exempt property records.** Amended Minn. Stat. § 273.18, to remove a reference to obsolete paper assessment books because these records are now maintained electronically. The amendment also updates the statute’s year-of-reference to allow auditors to base their six-year cycle from 2010 rather than 1926. Effective May 21, 2014.

**Boards of appeal and equalization.** Amended Minn. Stat. § 274.01, subd. 1, to remove unnecessary and obsolete language requiring the board to list omitted property “on a form appended to the assessment book.” The reference to the assessment book is stricken because some boards use electronic systems. Effective May 21, 2014.

**Special boards of equalization.** Amended Minn. Stat. § 274.01 subd. 2, to remove the phrase “including a city whose charter provides for a board of equalization” so that the first sentence of the

subdivision will read: “The governing body of a city may appoint a special board of review.” The removed language is superfluous. Effective May 21, 2014.

**Computation of tax capacity.** Amended Minn. Stat. § 275.08 subd. 1a and 1d to remove obsolete language applicable to taxes payable in 1989 and 1990. Effective May 21, 2014.

**Special levies.** Amended Minn. Stat. § 275.70, subd. 5 to eliminate obsolete and minor provisions from the definition of special levies under general law. These provisions are not now in effect; the 2014 levy limits were imposed under a temporary, uncodified provision of law that only recognized selected special levies. Also amends cross references in Minn. Stat. §§ 275.74, subd. 2; and 275.75. Effective May 21, 2014.

**Interest on delinquent property taxes.** Amended Minn. Stat. § 279.03, subsd. 1 and 1a, to remove obsolete date-specific provisions that have passed and are no longer applicable. Effective May 21, 2014.

**Tax judgments.** Amended Minn. Stat. §§ 279.16; 279.23; 279.25; 280.07; 281.03; and 281.327, to remove obsolete references to a paper judgment book. While these paper records were once necessary for recording and tracing property tax judgments, these records are now maintained electronically. Effective May 21, 2014.

**Installment payments for tax forfeited property.** Amended Minn. Stat. § 279.37, subd. 2, to eliminate obsolete references to 1941 statutes, and replace those references with references to current statutes. Effective May 21, 2014.

**Tax judgment sales.** Amended Minn. Stat. §§ 280.001 and 280.11, to remove obsolete date-specific language related to public sales of property against which there is a tax judgment and a provision prohibiting the assignment of the state’s interest in a parcel of land after it has been bid in for the state, as well as to remove obsolete references to telegraphs. Effective May 21, 2014.

**Redemption periods.** Amended Minn. Stat. § 281.17, to remove obsolete redemption provisions for land in the Loring Park neighborhood for redemption periods beginning after June 30, 1991, but before July 1, 1996. Effective May 21, 2014.

**Repurchase of tax-forfeited property.** Amended Minn. Stat. § 282.261, subd. 2, to remove obsolete date-specific language. Effective May 21, 2014.

**Service fee for repurchase of tax-forfeited land.** Amended Minn. Stat. § 282.261, subd. 4, by removing the obsolete provision that the statute applies to repurchase applications received after July 1, 1985, as the statute has long been in effect. Effective May 21, 2014.

**Forfeited lands.** Amended Minn. Stat. § 282.322 to remove obsolete references to session laws. Effective May 21, 2014.

**Documentary stamps.** Amended Minn. Stat. § 287.30, to remove a reference to obsolete deed tax documentary stamps, which are no longer used to reflect that deed tax has been paid. Effective May 21, 2014.

**Requirement to pay estimated tax.** Amended Minn. Stat. § 289A.25, subd. 1, to remove duplicative language that provides estimated payments are not required if the estimated tax is less than \$500. This language is also found in 289A.25, subd. 4. Effective May 21, 2014.

**Domestic corporation.** Amended Minn. Stat. § 290.01, subd. 5, to eliminate references to foreign sales corporations, which no longer exist under federal law. Effective for taxable years beginning after December 31, 2013.

**Intangible drilling costs.** Amended Minn. Stat. §§ 290.01, subd. 19d, and 290.0921, subd. 3, to remove obsolete modifications for intangible drilling costs incurred in taxable years prior to 1987. Effective for taxable years beginning after December 31, 2013.

**Basis modifications.** Amended Minn. Stat. § 290.01, subd. 19f to remove obsolete language related to the Accelerated Cost Recovery System (ACRS). All assets placed in service using ACRS have now been completely depreciated. Minnesota now uses the same depreciation schedule as federal law (Modified Accelerated Cost Recovery System - MACRS). Assets depreciated under ACRS and the Minnesota law modifications now have the same basis and there are no longer any taxpayers who need to make this modification. For the same reasons, Minn. Stat. § 290.01, subd. 19e is repealed. Cross references to subdivision 19e are also struck from §§ 290.01, subd. 19d, 290.0921 subd. 3 and 290.9728, subd. 2. Effective for taxable years beginning after December 31, 2013.

**Corporate taxable income.** Amended Minn. Stat. § 290.01, subd. 29, to remove the exemption of income attributable to operating in a biotechnology and health sciences industry zone from the definition of taxable income of a corporation. The biotechnology zone program was also repealed. Effective for taxable years beginning after December 31, 2013.

**Annual accounting period.** Amended Minn. Stat. § 290.07, subd. 1, to repeal obsolete language regarding accounting periods. Because Minnesota starts with federal taxable income (Minn. Stat. § 290.01, subd. 19), income taxpayers must use the same accounting periods for Minnesota purposes as used for federal purposes. Effective for taxable years beginning after December 31, 2013.

**Accounting methods.** Amended Minn. Stat. § 290.07, subd. 2, to repeal obsolete language regarding accounting methods. Because Minnesota starts with federal taxable income (Minn. Stat. § 290.01, subd. 19), income taxpayers must use the same accounting method for Minnesota purposes as used for federal purposes. Effective for taxable years beginning after December 31, 2013.

**Corporate alternative minimum taxable income.** Amended Minn. Stat. § 290.0921, subd. 3 to remove the reference to intangible drilling costs and the exclusion of income attributable to operating in a biotechnology and health sciences industry zone from the definition of alternative minimum taxable income of a corporation. The biotechnology zone program was also repealed. Effective for taxable years beginning after December 31, 2013.

**Minimum fee calculation.** Amended Minn. Stat. § 290.0922, subd. 3, to eliminate the exemption for biotechnology and health science industry zone property and payroll factors from the minimum fee calculation. The biotechnology zone program was also repealed. Effective for taxable years beginning after December 31, 2013.

**Net operating loss carryover.** Amended Minn. Stat. § 290.095, subd. 3, to remove obsolete language regarding net operating losses incurred in taxable years beginning before January 1, 1987, which allowed five-year carryovers and three-year carrybacks. These periods are now complete. The remaining language allows losses incurred in taxable years beginning after January 1, 1987 to be carried over for fifteen years. Effective for taxable years beginning after December 31, 2013.

**Admissions.** Amended Minn. Stat. § 297A.61, subd. 3, to remove the term “Turkish baths” because they are considered “steam baths” which are already specifically taxable under this statute, making “Turkish baths” redundant. Effective May 21, 2014.

**Nonprofit tickets or admissions.** Amended Minn. Stat. § 297A.70, subd. 10, which provides a sales tax exemption for tickets or admissions to events sold by qualifying nonprofit organizations. The amendment deletes language that governed the phase in of the requirement that the nonprofit’s annual revenue includes a fixed percentage of voluntary contributions. The fixed percentage is now 5 percent. Effective May 21, 2014.

**Exemption refunds.** Amended Minn. Stat. § 297A.75, subd. 1, to remove the refund provision for building materials for the construction of a facility that is now complete. Also removes the refund provision for building materials for a meat processing plant, because the plant was not built. Amended cross references found in Minn. Stat. § 297A.75, subs. 2 and 3. Also amends Minn. Stat. § 297A.75, subd. 3, to delete language regarding construction material and equipment refund limits for the Central Corridor Light Rail line for tax years 2010 and 2011 because this portion of the project is complete. Also deletes obsolete language providing that refund applications by the Metropolitan Council or the Department of Transportation for equipment operations and Central Corridor Light Rail must not be issued until after July 1, 2009. Effective May 21, 2014.

**Deposit of revenues; lottery in lieu.** Amended Minn. Stat. § 297A.94, clause (e), to remove deposit percentages that relate to past years 2001, 2002, 2003, and 2004 for the deposit of Lottery in lieu taxes. Effective May 21, 2014.

**Allocation of revenue.** Amended Minn. Stat. § 297B.09 subd. 1, to remove deposit allocation provisions that relate to past years 2007, 2008, 2009, 2010 and up to June 30, 2011, for motor vehicle sales tax. Effective May 21, 2014.

**Cigarette and tobacco products license application forms.** Amended Minn. Stat. § 297F.03, subd. 2, to delete a list of information required on applications for cigarette and tobacco product licenses (e.g. name, address, type of business entity, and any other information). The remaining language provides for a form as prescribed by the commissioner. Effective May 21, 2014.

**Exemption from the solid waste management tax.** Amended Minn. Stat. § 297H.06, subd. 2, which deals with source-separated compostable waste which is exempt from the solid waste management tax. A filing requirement by October 1<sup>st</sup> of each year is eliminated and replaced with an annual filing to be in accordance with procedures set by the Pollution Control Agency. Effective July 1, 2014.

**Life insurance.** Amended Minn. Stat. § 297I.05, subd. 14, to delete superfluous language. The deleted language provided a phased-in tax rate for insurers who sell life insurance for different periods starting in January 1, 2006, and ending December 31, 2008. Since the rate during these

periods is no longer relevant, only the current rate of 1.5 percent is provided. Effective May 21, 2014.

**Aggregate tax.** Amended Minn. Stat. § 298.75, subd. 1(e) and (f), definitions of “Importer” and “county.” The amendment made nonsubstantive changes to eliminate an enumerated list of counties that impose the tax to merely describing them as a class as counties that imposed the tax as of December 31, 2014. Effective January 1, 2015.

**Police and fire retirement supplemental aid.** Amended Minn. Stat. § 423A.022, subd. 3, to remove irrelevant language that was erroneously left in the bill that enacted the statute in 2013. The bill was amended through the legislative process, and this language inadvertently remained from an early version of that bill. Effective May 21, 2014.

**Acceptance of Gifts.** Amended Minn. Stat. § 465.04 by eliminating the market value limitations on the types of second, third, and fourth class cities that are authorized to receive gifts. Effective July 1, 2014.

**Compact development TIF districts.** Amended Minn. Stat. § 469.176, subd. 1b, to eliminate reference to compact development TIF districts. The authority to establish these districts expired in 2012 and was apparently never used. Effective May 21, 2014.

**TIF administrative expenses.** Amended Minn. Stat. § 469.176, subd. 3, to eliminate obsolete language in the TIF statute governing administrative expenses. This removed language that applied to districts that requested certification between July 31, 1979 and June 30, 1982, and is no longer applicable. Effective May 21, 2014.

**TIF authority for biotechnology and health science industry zones.** Amended Minn. Stat. § 469.1763, subd. 2 to clarify that the special TIF authority for biotechnology and health science industry zones (which were repealed) can be used until those zones expire. This authority is not dependent on state funding of the zone and remains viable until the zone, which has subzones in Minneapolis, St. Paul, and Rochester, expires at the end of 2015. Effective May 21, 2014 and applies to all districts, regardless of when the request for certification was made.

**Metropolitan Airports Commission (MAC) bonds.** Amended Minn. Stat. § 473.665, subd. 5, to eliminate an obsolete reference to the tax on money and credits in a MAC bonding statute. This tax has not been imposed since the 1940s and was formally repealed in 1979. Effective May 21, 2014.

**County program aid.** Amended Minn. Stat. § 477A.0124, subd. 5, to remove outdated provisions for 2009 county program aid to Pine County, which has already been paid and is no longer effective. Effective May 21, 2014.

**Local government aid.** Amended Minn. Stat. § 477A.014, subd. 1, to remove obsolete references to the road accidents factor, which is no longer used as a factor for calculating local aid. Effective May 21, 2014.

**County Aid.** Amended Minn. Stat. § 611.27, subs. 13 and 15, by removing cross-references to § 477A.0124, subd. 1, which was repealed. These provisions in Minn. Stat. § 611.27, instruct the commissioner of revenue to pay for county program aid and court transcripts using the county aid

funds under Minn. Stat. § 477A.0124, subd. 1, which only applied to county program aid for 2004. Effective May 21, 2014.

**Revisor’s Instruction.** Instructed the revisor of statutes to make all necessary cross reference changes in Minnesota Statutes and rules consistent with the changes made in this bill.

**Repeal of the following statutes and rules:**

- 16D.02, subd. 5 Definition of “debt qualification plans,” which are no longer used. The department uses service level agreements. Effective May 21, 2014.
- 16D.02, subd. 8 Definition of “enterprise,” which was a separate unit within Revenue that collected only nontax debt. Now, the entire Collection Division collects both tax and nontax debt, making any reference to “enterprise” obsolete. Effective May 21, 2014.
- 16D.11, subd. 2 A computation that became obsolete when the collection cost fee went from a two tier fee to the current one tier fee. Effective May 21, 2014.
- 270C.53 A program allowing tax debts to be paid off through certain public service that had not been used in a number of years and was not anticipated to be used in the future. Effective May 21, 2014.
- 270C.991, subd. 4 Authorization for the Property Tax Working Group that completed its duties in 2013. Effective May 21, 2014.
- 272.02, subds. 1 and 1a Redundant language stating the property listed in Minn. Stat. § 272.02 is exempt and these exemptions are subject to the limitations of Minn. Stat. § 272.025. This language was redundant, as each subdivision in the section specifically states each identified type of property is exempt, and Minn. Stat. § 272.025 already states that it is applicable to Minn. Stat. § 272.02. Effective May 21, 2014.
- 272.02, subds. 43,48, 51, 53, 67, 72 and 82 Exemptions for electric generation facilities that required that these facilities be built by the specific date in each subdivision, and the facilities that were intended to be covered by these exemptions were never built. No taxpayers are covered by the subdivisions that are repealed, and the time-limiting provisions prevent any taxpayer from claiming these exemptions in the future. These exemptions were for facilities in Fillmore County (subd. 48); Waseca County (subds. 51 and 72); City of Minneapolis (subds. 53 and 82); Dakota County (subd. 67); and an unspecified biomass facility (subd. 43). Effective May 21, 2014.
- 272.027, subd. 2 Personal property tax exemption for public utility project in Itasca County. Plans to construct the plant were cancelled in 2002. Effective May 21, 2014.
- 272.031 Unnecessary language specifying that abbreviations may be used in property tax records, but ditto marks and the abbreviation “do” may only be used as to a property owner’s name and the addition or the subdivision in which property lies. Effective May 21, 2014.



- 273.015, subd. 1 Unnecessary language specifying that property tax statements must be rounded to the nearest even cent, such as \$--.02, \$--.54, or \$--.78. Counties round property tax to the nearest dollar, which makes this provision obsolete. Effective May 21, 2014.
- 273.03, subd. 3 Unnecessary language specifying that other laws that are not inconsistent with certain statutes continue in full force and effect. This states a basic tenet of statutory interpretation and is therefore superfluous. Effective May 21, 2014.
- 273.075 An obsolete provision related to a one-time appropriation in 1971 for payment of assessor instructional courses at the University of Minnesota, which are no longer offered. Effective May 21, 2014.
- 273.1103 The section providing for net debt conversion from full and true market value to assessed market value, as this was completed in the 1970s and later replaced by net tax capacity in 1989. Effective May 21, 2014.
- 273.13, subd. 21a The definition of “class rate,” as the term is obsolete in light of the Revisor’s Instruction in this bill to remove this term and replace it with “classification rate.” Effective May 21, 2014.
- 273.1383 Provisions providing for replacement aid to counties affected by flooding in 1997. These counties included Polk, Clay, Kittson, Marshall, Norman, and Wilkin. This provision was obsolete, because it only applied to assessment years 1998, 1999, and 2000, and provided for general fund appropriations in fiscal years 2000, 2001, and 2002, which have passed. Effective May 21, 2014.
- 273.1386 Provisions providing for replacement aid to cities affected by flooding in 2002. These counties included Roseau, Becker, Beltrami, Clay, Clearwater, Itasca, Kittson, Koochiching, Lake of the Woods, Mahnommen, Marshall, McLeod, Norman, Pennington, Polk, Red Lake, and Wright. This provision was obsolete, as it only provided for flood aid to be paid in 2004. This statute’s provision that reduced local aid to affected cities that received the flood aid in fiscal year 2006 was similarly obsolete. Effective May 21, 2014.
- 273.1398, subd. 4b An obsolete maintenance of effort provision that required counties to continue funding court administration costs at 2001 levels, plus annual increases, until these costs were transferred to the state. The statewide transfer of court costs was completed in 2005. Effective for taxable years beginning after December 31, 2013.
- 273.80 The distressed homestead reinvestment property tax exemption, which had sunset as a function of statute. The statute required, among other factors, that a property qualify for the exemption by May 1, 2003. Additionally, a property could only qualify for the exemption for five years after initially qualifying. Accordingly, the latest that a property owner could have claimed the exemption was in 2008. Effective May 21, 2014.

- 275.77 Expired date-specific language regarding maintenance of effort and matching fund requirements. This obsolete provision temporarily suspended any new or increased maintenance of effort or matching fund requirements until July 1, 2011. Effective May 21, 2014.
- 279.32 An obsolete provision related to lands with delinquent tax repurchased before 1936, which allowed a county to take certain action by February 1, 1945, to list such property as delinquent for taxes for 1942. Effective May 21, 2014.
- 281.173, subd. 8 An obsolete subdivision providing that the statute, relating to redemption periods for certain abandoned properties, was applicable only to tax judgment sales on or after April 13, 1996. Because the statute remains in effect, and the effective date has passed, this subdivision was obsolete. Effective May 21, 2014.
- 281.174, subd. 8 An obsolete subdivision providing that the statute, relating to redemption periods for certain vacant properties, was applicable only to tax judgment sales on or after April 13, 1996. Because the statute remains in effect, and the effective date has passed, this subdivision was obsolete. Effective May 21, 2014.
- 281.328 An obsolete provision validating state assignment certificates issued before January 1, 1972, even if such certificates had not been recorded within seven years of being issued. Effective May 21, 2014.
- 282.10 An obsolete provision authorizing reimbursement to the purchaser of tax-forfeited property made before 1940 that are invalidated by a court, if the parcel was sold pursuant to 1935 law. Effective May 21, 2014.
- 282.23 An obsolete provision providing that the sale of property that was forfeited to the state in 1926 or 1927 shall be conducted in the usual manner. Effective May 21, 2014.
- 287.20, subd. 4 The definition of “documentary stamps,” which was obsolete because such stamps were no longer used to verify that deed tax had been paid on recorded conveyances. Effective May 21, 2014.
- 287.27, subd. 2 A provision authorizing the use of tax meter machines, used to affix documentary stamps, which were obsolete, as counties no longer used either tax meter machines or documentary stamps. Effective May 21, 2014.
- 290.01, subd. 4b The definition of “mutual property and casualty insurance company,” which was no longer used in Chapter 290 since its reference was repealed from Minn. Stat, § 290.05 in 2001. Effective May 21, 2014.
- 290.01, subd. 19e Obsolete language related to the Accelerated Cost Recovery System (ACRS) because all assets placed in service using ACRS have now been completely depreciated. Effective for taxable years beginning after December 31, 2013.

- 290.01, subd. 20e A duplicate modification in computing taxable income of the estate of a decedent. Federally, estates are allowed to deduct expenses either on the fiduciary income tax return or estate tax return, but not both. Minnesota follows this election by operation of section 290.01, subd. 19 (income tax) and section 291.03, subd. 1a (estate tax). The duplication in Minn. Stat. § 290.01, subd. 20e, was not necessary. Effective May 21, 2014.
- 290.0674, subd. 3 The prohibition against claiming the education credit against the alternative minimum tax. This prohibition has not affected any taxpayers. A similar prohibition concerning the working family credit was repealed in 2003. Effective for taxable years beginning after December 31, 2013.
- 290.191, subd. 4 An obsolete provision that provided a special 100% sales factor for mail order companies. This was unnecessary because all companies now use a 100% sales factor. Effective for taxable years beginning after December 31, 2013.
- 290.33 A provision that explains how to administer a tax imposed in the middle of a calendar year. Introduced in the 1930s, this section was no longer relied on. Instead, each law change is enacted with an appropriate effective date. Effective for taxable years beginning after December 31, 2013.
- 295.52, subd. 7 Language that dealt with a temporary tax rate reduction of the MinnesotaCare tax for the years 1998 to 2003. The current tax rate is stated in Minn. Stat. § 295.52, subs. 1- 4. Effective May 21, 2014.
- 297A.666 An obsolete section which provided amnesty for unpaid sales or use tax in return for registration prior to Minnesota joining the Streamline Sales Tax Agreement in 2001. Effective May 21, 2014.
- 297A.71, subd.4 An obsolete sales tax construction exemption for a visitor center which was built in 2000. Effective May 21, 2014.
- 297A.71, subd. 5 An obsolete sales tax construction exemption for the Science Museum of Minnesota, which was built in 1999. Effective May 21, 2014.
- 297A.71, subd. 7 An obsolete sales tax construction exemption enacted in 1997 for an alfalfa biomass facility, which was never built. Effective May 21, 2014.
- 297A.71, subd. 9 An obsolete construction exemption for direct satellite broadcasting facilities enacted in 1993. The facilities were to provide direct satellite broadcasting services that are licensed by the Federal Communications Commission and to use direct broadcast satellites operating in the 12-Ghz band. All of the facilities have been built. Effective May 21, 2014.
- 297A.71, subd.10 An obsolete sales tax construction exemption to build an aircraft heavy maintenance facility. Effective May 21, 2014.
- 297A.71, subd. 17 An obsolete sales tax construction exemption for the Long Lake Conservation Center located in Aitkin County that is complete. Effective May 21, 2014.
- 297A.71, subd. 18 An obsolete sales tax construction exemption for a soybean oilseed processing and refining facility because construction was completed in 2002-2003. Effective May 21, 2014.

297A.71, subd. 20	A sales tax construction exemption enacted in 1999 for the construction of a cattle slaughterhouse facility that was completed in December, 2001. Effective May 21, 2014.
297A.71, subd. 32	An obsolete sales tax construction exemption for the construction of the Walker Art Center, which was completed in April 2005. Effective May 21, 2014.
297A.71, subd. 41	An obsolete exemption for materials, supplies and equipment used in the reconstruction of a specified meat processing facility after it burned down in 2009. The plant was not rebuilt. Effective May 21, 2014.
297F.08, subd. 11	Obsolete language in the cigarette tax chapter dealing with railroad sleeping car companies as distributors. There are no licensed distributors who identify themselves as railroad sleeping car companies. Effective May 21, 2014.
297H.10, subd. 2	Solid waste management penalty for failure to file. Subdivision 1 imposes the same failure to file penalty as applies for sales tax, which is a penalty of 5% of the tax not paid. Effective May 21, 2014.
469.174, subd. 10c	Definition of compact development TIF districts – the authority to establish these districts expired in 2012. Effective May 21, 2014.
469.175, subd. 2b	Sunset of compact development TIF district authority. Effective May 21, 2014.
469.176, subd. 1i	Permitted use of increments for compact development TIF districts. Effective May 21, 2014.
469.1764	Pre-1982 TIF districts – these districts have now all been decertified; any remaining increments would be required to be returned. Effective May 21, 2014, and certain remaining unexpended tax increments must be distributed as excess increments on or before December 31, 2014.
469.177, subd. 10	Distribution of TIF revenues generated by referendum levies to school districts – this provision was obsolete since all of these operating referenda levies are now spread on market value, which do not generate tax increment. Effective May 21, 2014.
477A.0124, subs. 1 and 6	Provisions providing for county program aid in 2004, 2011, and 2012. Because these aid payments have been made and the provisions have no ongoing effects, these provisions were obsolete. Effective May 21, 2014.
505.173	Obsolete authority for local governments to correct defects in plats. The authority granted in this statute expired in 1953. Effective May 21, 2014.
M.R. 8002.0200, subp. 8	A rule related to individual net operating loss, which was obsolete as a result of numerous law changes since the rule was promulgated in the 1970's. Effective May 21, 2014.
M.R. 8007.0200	A rule regarding changes in accounting methods, which was obsolete because income taxpayers must use the same accounting periods for Minnesota purposes as used for federal purposes. Effective for taxable years beginning after December 31, 2013.

- M.R. 8100.0800 An obsolete rule relating to the phase-in of utility property valuation changes due to amendments made to Minnesota Rule 8100 (Utility Valuation). Valuation changes between the new and old rule were phased in for assessment years 2007-2009. This rule was no longer needed because for assessment years 2009 and subsequent years the current rule is fully in place. Effective May 21, 2014.
- M.R. 8130.7500, subp. 7 An obsolete subpart concerning microfilm reproductions of records. Microfilm is an outdated technology, and taxpayers no longer store records using microfilm. Effective May 21, 2014.
- Minnesota Laws 1993, chapter 375, article 9, section 47 The authorization to enact a general sales and use tax made to the city of Garrison for the purpose of constructing a city sewer system which is now complete. Effective May 21, 2014.

Also repealed were the following provisions related to the biotechnology and health science industry zone program, which under former law was set to sunset December 31, 2015, but for which no tax benefits have been available since 2005.

- Minn. Stat. § 290.06, subd. 30 (biotechnology and health science industry zone job credit); Effective for taxable years beginning after December 31, 2013.
- Minn. Stat. § 290.06, subd. 31 (biotechnology and health science industry zone research and development credit). Effective for taxable years beginning after December 31, 2013.

**The following are effective May 21, 2014:**

- Minn. Stat. § 289A.56, subd. 7 (interest payable on biotechnology and health science industry zone sales tax refunds);
- Minn. Stat. § 297A.68, subd. 38 (biotechnology and health science industry zone sales tax exemption);
- Minn. Stat. § 469.330 (biotechnology and health science industry zone definitions);
- Minn. Stat. § 469.331 (biotechnology and health science industry zone development plans);
- Minn. Stat. § 469.332 (biotechnology and health science industry zone zone limits);
- Minn. Stat. § 469.333 (applications for biotechnology and health science industry zone designations);
- Minn. Stat. § 469.334 (designation of biotechnology and health science industry zones);
- Minn. Stat. § 469.335 (application for biotechnology and health science industry zone tax benefits);
- Minn. Stat. § 469.336 (tax incentives available in biotechnology and health science industry zones);
- Minn. Stat. § 469.337 (corporate biotechnology and health science industry zone franchise tax exemption);
- Minn. Stat. § 469.338 (biotechnology and health science industry zone jobs credit);
- Minn. Stat. § 469.339 (biotechnology and health science industry zone research credit);
- Minn. Stat. § 469.340 (repayment of biotechnology and health science industry zone tax benefits); and
- Minn. Stat. § 469.341 (biotechnology and health science industry zone performance and remedies).