MINNESOTA · REVENUE

PROPERTY TAX
Game Refuge Payments to Counties

April 12, 2004

	Yes	No
Separate Official Fiscal Note Requested		
Fiscal Impact		
DOR Administrative Costs/Savings		

Department of Revenue
Analysis of H.F. 2928 (Blaine) **Delete Everything Amendment (DE2)**

	Revenue Gain or (Loss)			
	F.Y. 2004	F.Y. 2005	F.Y. 2006	F.Y. 2007
	(000's)			
General Fund	$0	$0	($85)	($90)

Effective August 1, 2004.

EXPLANATION OF THE BILL

Current Law: Annual payments are made to each county having public hunting areas and game refuges. Money to make the payments is appropriated annually from the general fund. The payment amount is the greatest of:

1) 35% of the gross receipts from all special use for public hunting or game refuges;
2) 50¢ per acre on land purchased actually used for public hunting or game refuges; or
3) 0.75% of the appraised value of purchased land actually used for public hunting and game refuges.

Proposed Law: Under the proposal, payments would also be made to counties for land owned by another state agency for military purposes and designated as a game refuge. The payment would be $1.50 per acre as adjusted annually for inflation under M.S. 477A.145.

REVENUE ANALYSIS DETAIL

- According to the Department of Natural Resources, Camp Ripley State Game Refuge in Morrison County has about 44,000 acres of game refuge land for military purposes that would be eligible for the land payments. The number of acres is assumed to remain constant for the near term.
- Beginning in 2001, per acre payments for all types of land are increased annually based on the forecast of the implicit price deflator for state and local government consumption expenditures and gross investment.
- The first payment would be made in July 2005 and would affect FY 2006.

Number of Taxpayers: One county.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/taxes/legal_policy

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