

# MINNESOTA • REVENUE

## PROPERTY TAX Special Service Districts Establishment Deadline Extension

April 18, 2005

	Yes	No
Separate Official Fiscal Note Requested		X
<b>Fiscal Impact</b>		
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of H.F. 1267 (Demmer) / S.F. 1113 (Senjem)

	<u>Fund Impact</u>			
	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>	<u>F.Y. 2008</u>	<u>F.Y. 2009</u>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Effective the day following final enactment.

### EXPLANATION OF THE BILL

**Current Law:** The establishment of a new special service district after June 30, 2005, requires a special law authorization.

**Proposed Law:** The bill would extend the deadline to June 30, 2010, after which a new special service district would require enactment of a special law authorizing establishment.

### REVENUE ANALYSIS DETAIL

- It is unknown how many new special service districts would be established due to the deadline extension.

**Number of Taxpayers:** Unknown.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

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