

1.1 ..... moves to amend H.F. No. 1377, the delete everything amendment  
1.2 (A23-0086), as follows:

1.3 Page 19, after line 21, insert:

1.4 "Sec. .... **LEVY LIMITS FOR TAXES LEVIED IN 2024 AND 2025.**

1.5 Subdivision 1. **Local governmental unit.** "Local governmental unit" means a statutory  
1.6 or home rule charter city or a county.

1.7 Subd. 2. **Levy limit base.** For the purposes of this section, "levy limit base" for a local  
1.8 governmental unit means the sum of its certified net tax capacity levy in 2023, minus any  
1.9 amounts that would qualify as a special levy under Minnesota Statutes, section 275.70,  
1.10 subdivision 5, clauses (1) to (5) and (7).

1.11 Subd. 3. **Property tax levy limit.** (a) For taxes levied in 2024, the net tax capacity levy  
1.12 limit for a local governmental unit is equal to (1) 1.05, multiplied by the local governmental  
1.13 unit's levy limit base in the previous year determined under subdivision 2, plus (2) any  
1.14 additional levy authorized under Minnesota Statutes, section 275.73, which is levied against  
1.15 net tax capacity. The property tax levy limit under this paragraph for any local government  
1.16 cannot be less than its certified net tax capacity levies for taxes levied in 2023.

1.17 (b) For taxes levied in 2025, the net tax capacity levy limit for a local governmental unit  
1.18 is equal to (1) 1.05, multiplied by the local governmental unit's net tax capacity levy limit  
1.19 in the previous year, plus (2) any additional levy authorized under Minnesota Statutes,  
1.20 section 275.73, which is levied against net tax capacity. The property tax levy limit under  
1.21 this paragraph for any local government cannot be less than its certified net tax capacity  
1.22 levies for taxes levied in 2024.

1.23 Subd. 4. **Limit on levies.** Notwithstanding any other provision of law or municipal  
1.24 charter to the contrary which authorize ad valorem taxes in excess of the limits established

2.1 by this section, the provisions of this section apply to local governmental units for all  
2.2 purposes other than those for which special levies under Minnesota Statutes, section 275.70,  
2.3 subdivision 5, clauses (1) to (5) and (7), and special assessments are made.

2.4 Subd. 5. **Levies in excess of levy limits.** If the levy made by a local governmental unit  
2.5 exceeds the levy limit provided in this section, except when the excess levy is due to the  
2.6 rounding of the rate in accordance with Minnesota Statutes, section 275.28, the county  
2.7 auditor shall only extend the amount of taxes permitted under this section as provided for  
2.8 in Minnesota Statutes, section 275.16.

2.9 Subd. 6. **Calculation and notification.** The commissioner of revenue shall make all  
2.10 necessary calculations for determining levy limits for local governmental units and notify  
2.11 the affected governmental units of their levy limits directly by September 1 of the year the  
2.12 levy is certified. The local governmental units shall, upon request, provide the commissioner  
2.13 with any information needed to make the calculations. The local governmental unit shall  
2.14 report by September 30, in a manner prescribed by the commissioner, the maximum amount  
2.15 of taxes it plans to levy for each of the purposes listed under special levies and any additional  
2.16 levy authorized under Minnesota Statutes, section 275.73, along with any necessary  
2.17 documentation. The commissioner shall review the proposed special levies and make any  
2.18 adjustments needed. The commissioner's decision is final. The final allowed special levy  
2.19 amounts and any levy limit adjustments must be certified back to the local governments by  
2.20 December 10. In addition, the commissioner of revenue shall notify all county auditors on  
2.21 or before five working days after December 20 of the sum of the levy limit plus the total of  
2.22 allowed special levies for each local governmental unit located within their boundaries so  
2.23 that they may fix the levies as required in Minnesota Statutes, section 275.16. The local  
2.24 governmental units shall provide the commissioner of revenue with all information that the  
2.25 commissioner deems necessary to make the calculations provided for in this section.

2.26 Subd. 7. **Information necessary to calculate levy limit base.** A local governmental  
2.27 unit must provide the commissioner with the information required to calculate the amount  
2.28 under subdivision 3, by July 20, 2023. If the information is not received by the commissioner  
2.29 by that date, or is not deemed sufficient to make the calculation under that clause, the  
2.30 commissioner has the discretion to set the local governmental unit's levy limit for all purposes  
2.31 including those purposes for which special levies may be made, equal to the amount of the  
2.32 local governmental unit's certified levy for the prior year.

2.33 **EFFECTIVE DATE.** This section is effective only for taxes levied in 2024, payable  
2.34 in 2025, and taxes levied in 2023, payable in 2024."

- 3.1 Renumber the sections in sequence and correct the internal references
- 3.2 Amend the title accordingly