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SENATE RECORD OF HOUSE BILLS

FIRST SPECIAL SESSION 1981

H. F. No.	TITLE	Received from House	First Reading and Reference	Second Reading	Other Proceedings	Third Reading	Subsequent Proceedings	First Special Session, 1981 Laws, Chapter
1	<p>A bill for an act relating to the operation and financing of state and local government; providing for indexing of individual income tax brackets, credits and the standard deduction; extending the provision restricting deduction of costs incurred in connection with substandard housing; adjusting the state school agricultural credit; exempting certain airport property and leased park property from taxation; providing for the valuation of agricultural land; providing for the valuation of archery and firearms ranges and of property subject to a conservation restriction or easement; indexing the homestead brackets; providing homestead treatment for certain leased property; extending 3cc treatment to homesteads of persons receiving local government disability pensions; reducing the assessment ratios applied to apartments and commercial-industrial property; correcting the transmission line credit formula; requiring notice of possibility of forfeiture or default on tax-forfeited lands and providing a transitional provision; increasing the current targeting provision maximum; extending targeting for future years; requiring reports on agricultural land valuations; authorizing the city of Austin and the city of Brainerd to hold land for future development; increasing the rate of interest payable on delinquent taxes; limiting property tax refund payments to certain claimants; limiting certain appropriations; eliminating payment of estate tax proceeds to counties; changing the definition of a "sale"; imposing a temporary increase in the sales tax; exempting sales of farm machinery from the increase; excluding certain foods from the sales tax exemption; exempting gross receipts from the sale of certain feminine hygiene products from the sales tax; providing an accelerated payment of June sales and use tax liability for certain vendors; clarifying the date of sale of tickets and admissions for purposes of the sales and use tax; providing a municipal option to participate in the shade tree disease program; limiting certain property tax credits; providing a system for the limitation of levies by local governments; authorizing certain levies outside the limits for counties to fund legal assistance programs and seaway port authorities and to finance Goodhue county fairs; providing a formula for the distribution of local government aids; delaying implementation of the coefficient of dispersion penalty; authorizing the refunding of certain special assess-</p>	11	13	13	13	13 16	15, 15	1

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FIRST SPECIAL SESSION 1981**

H. F. No.	TITLE	Received from House	First Reading and Reference	Second Reading	Other Proceedings	Third Reading	Subsequent Proceedings	First Special Session, 1981 Laws, Chapter
	<p>ments collected by the city of South St. Paul and the levying of a tax to finance the city's sewer separation project; authorizing the city of Inver Grove Heights to issue certain permits; requiring filing of reports by assessors; specifying parties to be served with notice of appeal; restricting native prairie designation; establishing dates for filing statements regarding tax-exempt property; setting certain fees; altering the attached machinery aid computation; clarifying the assessment of certain property of cooperative associations; allowing use of estimates of certain levy information; establishing interest rates on delinquent taxes; clarifying terminology; removing requirements of publishers' bonds; modifying property tax refunds payable to part-year homeowners; increasing abatement authority of county boards; requiring local assessment of airport property; providing for a subtraction from gross income for individual housing accounts in lieu of the deduction; modifying procedural requirements for individual housing accounts; requiring notice of state bond sales; validating rules of the state board of assessors; providing for accrediting of certain assessors; eliminating unnecessary language concerning a property tax exemption for cheese; clarifying an occupation tax credit; providing for distribution of proceeds of the taconite production tax; providing for certain credits; defining "gravel"; delaying the date for filing of gravel tax returns; providing for the registration of wine brand labels; authorizing use of industrial revenue bonds to finance projects located in the cities of New Brighton and Shoreview; preventing the extension of taxing regulations and taxation to wrestling; continuing certain functions of the tax study commission; appropriating funds; amending Minnesota Statutes 1980, Sections 16A.66, by adding a subdivision; 18.023, by adding a subdivision; 48.159, Subdivision 2; 50.157, Subdivision 2; 51A.21, Subdivision 16a; 52.136; 124.213; 270.11, Subdivision 2; 270.47; 270.75; 271.10, Subdivision 2; 272.01, Subdivision 2; 272.02, Subdivision 1; 272.025, Subdivision 3; 272.46; 272.47, 273.11, Subdivision 1 and by adding a subdivision; 273.112, Subdivision 3; 273.115, Subdivisions 1, 2, and 3; 273.116, Subdivisions 1 and 2; 273.13, Subdivisions 6, 7, 9, 19 and by adding subdivisions; 273.138, Subdivision 2; 273.19, Subdivision 1 and by adding a subdivision; 273.40; 273.42, Subdivision 2;</p>							

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FIRST SPECIAL SESSION 1981

H. F. No.	TITLE	Received from House	First Reading and Reference	Second Reading	Other Proceedings	Third Reading	Subsequent Proceedings	First Special Session, 1981 Laws, Chapter
	<p>275.075; 275.08; 275.50, Subdivisions 2 and 5; 275.51, Subdivisions 1, 4 and by adding a subdivision; 276.01; 277.15; 279.02; 279.03; 279.14; 279.37, Subdivision 6; 281.23, Subdivision 5; 290.01, Subdivision 20; 290.06, Subdivisions 2d and 3g; 290.08, by adding a subdivision; 290.09, Subdivision 15; 290.17, Subdivision 2; 290.18, by adding a subdivision; 290A.03, Subdivisions 8 and 13; 290A.04, Subdivision 2c and by adding a subdivision; 297A.01, Subdivision 3 and by adding a subdivision; 297A.02; 297A.03, Subdivision 2; 297A.14; 297A.24; 297A.25, Subdivision 1; 297B.08; 297B.09; 298.031, Subdivisions 2 and 3; 298.225; 298.24, Subdivision 3; 298.28, Subdivisions 1 and 2; 298.75, Subdivisions 1, 2 and 3; 298.76; 340.621; 360.035; 375.167, Subdivision 1; 375.192, Subdivision 2; 422A.101, Subdivision 3; 458.14; 473.626; 477A.03; and 477A.04, Subdivision 2; Laws 1975, Chapter 226, Section 4, as amended; Laws 1980, Chapter 607, Article V, Section 5, and Laws 1981, Chapters 356, Section 377; and 357, Section 5, Subdivision 6; proposing new law coded in Minnesota Statutes, Chapters 38; 273; and 477A; repealing Minnesota Statutes 1980, Sections 273.135, Subdivision 4; 275.51, Subdivision 3d; 275.52; 275.53; 275.551; 275.552; 275.59; 279.11; 290.09, Subdivision 30; 291.33; 477A.01, and Laws 1981, Chapter 357, Sections 78, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98 and 99.</p>							
2	<p>A bill for an act relating to state government; supplementing appropriations for the expenses of state government with certain conditions; increasing foundation aid, transportation aid, and special education aid to school districts; increasing aid for scholarships and private college contracts; increasing medical assistance for nursing home residents and others; expanding the definition of claimant agencies for purposes of the revenue recapture act to include counties and state district courts; conforming income tax deductions for medical expenses to federal law; amending Minnesota Statutes 1980, Section 124.223, as amended; 124.225, Subdivision 6, as amended; 124.32, Subdivisions 1 and 1a, as amended; 256B.02, Subdivision 8, as amended; 256B.03, as amended; 256B.06, Subdivision 1, as amended; 256B.08; 270A.02; 270A.03, Subdivisions 2 and 5;</p>	14	14	15	15	16		2

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	290.067, Subdivision 2; and 290.09, Subdivision 10; amending Laws 1981, Chapter 358, Article I, Section 21, Subdivision 1; Article I, Section 45; Article II, Section 15, Subdivision 2; and Chapter 360, Article II, Section 2.							
3	A bill for an act relating to the financing of state and local government; rescheduling certain payment dates; providing for deduction of federal income tax on the accrual basis; requiring declaration and estimated payment of gross earnings taxes by telephone and telegraph companies; amending Minnesota Statutes 1980, Sections 273.13, Subdivision 15a; 273.136, Subdivision 3; 290.10; 290.18, Subdivision 2; 290.37, Subdivision 3; 290A.07, Subdivisions 2, 3 and by adding a subdivision; 477A.13; proposing new law coded in Chapters 295, and 477A.	17	17	17	17	17		3