

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 1679

(SENATE AUTHORS: RARICK)

DATE	D-PG	OFFICIAL STATUS
02/20/2025	451	Introduction and first reading Referred to Education Finance See See First Special Session, HF5

1.1

A bill for an act

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relating to education finance; authorizing school districts to cooperate and share

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expenses to operate and maintain an ice arena; amending Minnesota Statutes 2024,

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section 126C.45.

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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Section 1. Minnesota Statutes 2024, section 126C.45, is amended to read:

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**126C.45 ICE ARENA LEVY.**

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(a) Each year, an independent school district operating and maintaining an ice arena,

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may levy for the net operational costs of the ice arena. The levy may not exceed the net

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actual costs of operation of the arena for the previous year. Net actual costs are defined as

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operating costs less any operating revenues.

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(b) Two or more school districts may enter into a cooperation agreement to operate and

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maintain an ice arena. A district with a cooperation agreement must apportion the qualifying

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costs and annual levy amount among each cooperating district as specified in the cooperation

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agreement. Cooperating districts must report the apportionment of the costs and levy to the

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Department of Education in the form and manner specified by the commissioner.

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~~(b)~~ (c) Any district operating and maintaining an ice arena must demonstrate to the

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satisfaction of the Office of Monitoring in the department that the district will offer equal

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sports opportunities for male and female students to use its ice arena, particularly in areas

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of access to prime practice time, team support, and providing junior varsity and younger

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level teams for girls' ice sports and ice sports offerings.

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**EFFECTIVE DATE.** This section is effective for taxes payable in 2026 and later.