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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH  
SESSION

HOUSE FILE No. **1426**

March 9, 2009

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; establishing a fire and ambulance special taxing district.

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

1.4 Section 1. **FIRE AND AMBULANCE SPECIAL TAXING DISTRICT.**

1.5 Subdivision 1. **Agreement.** Cloquet and Perch Lake Township, by resolution of  
1.6 their city council or township board, may establish the Cloquet Area Fire and Ambulance  
1.7 Taxing District for the provision of cooperative fire and ambulance services. These  
1.8 districts shall make payments of the tax authorized in this section to the Fire and  
1.9 Ambulance Special Taxing District which shall provide ambulance and fire services  
1.10 throughout the district and may exercise all the powers of the cities and towns that receive  
1.11 fire and ambulance service anywhere in the district. The district may impose a tax on  
1.12 service provided in cities and townships not part of the district for service that is mandated  
1.13 by the state of Minnesota through the Emergency Medical Services Regulatory Board.  
1.14 This tax is to recover all of the costs associated by the district in the provision of service to  
1.15 those communities not a member of the district. Any other contiguous town or home rule  
1.16 charter or statutory city may join the district with the agreement of the cities and towns  
1.17 that comprise the district at the time of its application to join. Action to join the district  
1.18 may be taken by the appropriate governing authority.

1.19 Subd. 2. **Board.** The board shall consist of at least one elected official of the  
1.20 governing body of each member community of the district, which at the time of its choice  
1.21 to participate in the district, the community was actually providing fire or ambulance  
1.22 service, or both, to its residents.

1.23 Subd. 3. **Tax.** The district may impose a property tax on real and personal property  
1.24 in the district and to those cities and townships receiving service from the district. This tax

2.1 shall be in an amount sufficient to discharge its operating expenses and debt payable in  
2.2 each year. The applicable county auditor or county auditors shall collect the tax and pay  
2.3 it to the Fire and Ambulance Special Taxing District. Further, the district may impose  
2.4 other fees or charges as allowed under statute for the provision of fire and ambulance  
2.5 services provided.

2.6 Subd. 4. **Public indebtedness.** The district may incur debt in the manner provided  
2.7 for a municipality by Minnesota Statutes, chapter 475, when necessary to accomplish  
2.8 its duties.

2.9 Subd. 5. **Withdrawal.** Notice of intent to withdraw from participation in the district  
2.10 may be given only in the month of January, with a minimum of twelve months' notice  
2.11 of intent to withdraw. The district and its members may develop and agree upon certain  
2.12 continuing obligations after withdrawal.

2.13 **EFFECTIVE DATE.** This section is effective in Cloquet and Perch Lake Township  
2.14 the day after compliance with Minnesota Statutes, section 645.021, subdivision 3, by the  
2.15 governing body of each.