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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH  
SESSION

HOUSE FILE No. **3733**

March 23, 2010

Authored by Reinert; Huntley; Murphy, M., and Sertich

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 economic development; extending the duration of JOBZ tax  
1.3 incentives; amending Minnesota Statutes 2009 Supplement, section 469.312,  
1.4 subdivision 5.

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

1.6 Section 1. Minnesota Statutes 2009 Supplement, section 469.312, subdivision 5,  
1.7 is amended to read:

1.8 Subd. 5. **Duration limit.** (a) The maximum duration of a zone is 12 years. The  
1.9 applicant may request a shorter duration. The commissioner may specify a shorter  
1.10 duration, regardless of the requested duration.

1.11 (b) The duration limit under this subdivision and the duration of the zone for  
1.12 purposes of allowance of tax incentives described in section 469.315 is extended by three  
1.13 calendar years for each parcel of property that meets the following requirements:

1.14 (1) the qualified business operates an ethanol plant, as defined in section 41A.09, on  
1.15 the site that includes the parcel; and

1.16 (2) the business subsidy agreement was executed after April 30, 2006.

1.17 (c) The duration limit under this subdivision and the duration of the zone for  
1.18 purposes of allowance of tax incentives described in section 469.315 is extended by five  
1.19 calendar years for each parcel of property that meets the following requirements:

1.20 (1) the parcel is located in a county with an unemployment rate that on the date that  
1.21 the business subsidy agreement is executed (i) equals or exceeds ten percent or (ii) is ten  
1.22 percent higher than the statewide average;

1.23 (2) the operations of the qualified business on the site include:

1.24 (i) its headquarters;

2.1 (ii) facilities for research and development; and

2.2 (iii) the manufacturing of products, used by the building, transport, consumer  
2.3 products, and industrial products sectors, that reduce the use of or increase the efficiency  
2.4 of the use of energy resources and that are manufactured using innovative and high  
2.5 technology processes; and

2.6 (3) the business subsidy agreement is executed after July 1, 2009, and before July 1,  
2.7 2011.

2.8 (d) The duration limit under this subdivision and the duration of the zone for the  
2.9 purposes of allowance of tax incentives described in section 469.315 is extended by five  
2.10 calendar years for each parcel of property that meets the following requirements:

2.11 (1) the parcel is located in a county with an unemployment rate that, during any of  
2.12 the 12 months preceding the date that the business subsidy agreement is executed:

2.13 (i) equals or exceeds ten percent; or

2.14 (ii) is ten percent higher than the statewide average;

2.15 (2) the operations of the qualified business on the parcel include:

2.16 (i) the headquarters;

2.17 (ii) the training facilities; or

2.18 (iii) the manufacturing facilities of a business that manufactures products used in  
2.19 the generation of energy from renewable resources; and

2.20 (3) the business subsidy agreement is executed after July 1, 2010, and before July  
2.21 1, 2012.

2.22 **EFFECTIVE DATE.** This section is effective the day following final enactment.