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State of Minnesota
HOUSE OF REPRESENTATIVES
NINETIETH SESSION

H. F. No. **2941**

02/22/2018 Authored by Davids, Clark, Allen and Slocum
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; property; expanding exemption for certain property owned by
1.3 an Indian tribe; amending Minnesota Statutes 2017 Supplement, section 272.02,
1.4 subdivision 101.

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

1.6 Section 1. Minnesota Statutes 2017 Supplement, section 272.02, subdivision 101, is
1.7 amended to read:

1.8 Subd. 101. **Certain property owned by an Indian tribe.** (a) Property is exempt that:

1.9 (1) is located in a city of the first class with a population less than 100,000 as of the
1.10 2010 federal census;

1.11 (2) was on January 1, 2016, and is for the current assessment, owned by a federally
1.12 recognized Indian tribe, or its instrumentality, that is located within the state of Minnesota;
1.13 and

1.14 (3) is used exclusively as a medical clinic or pharmacy.

1.15 (b) Property that qualifies for the exemption under this subdivision is limited to ~~no more~~
1.16 ~~than two contiguous~~ parcels and structures that do not exceed, in the aggregate, ~~30,000~~
1.17 34,000 square feet. Property acquired for single-family housing, market-rate apartments,
1.18 agriculture, or forestry does not qualify for this exemption. The exemption created by this
1.19 subdivision expires with taxes payable in 2028.