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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. **441**

01/28/2019 Authored by Gruenhagen, Quam, Gunther, Nornes, Backer and others  
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; providing a property tax exemption for certain child  
1.3 care facilities; amending Minnesota Statutes 2018, section 272.02, by adding a  
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 272.02, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 102. Licensed child care facility. Property used as a licensed child care facility  
1.9 that accepts families participating in the child care assistance program under chapter 119B,  
1.10 and that is operated by a nonprofit charitable organization that qualifies for tax exemption  
1.11 under section 501(c)(3) of the Internal Revenue Code, is exempt. For the purposes of this  
1.12 subdivision, "licensed child care facility" means a child care center licensed under Minnesota  
1.13 Rules, chapter 9503, or a facility used to provide licensed family day care or group family  
1.14 day care as defined under Minnesota Rules, chapter 9502.

1.15 EFFECTIVE DATE. This section is effective beginning with assessment year 2019,  
1.16 for taxes payable in 2020.