

**SENATE**  
**STATE OF MINNESOTA**  
**NINETY-SECOND SESSION**

**S.F. No. 2071**

(SENATE AUTHORS: DIBBLE)

DATE  
03/15/2021

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act

1.2 relating to taxation; property; authorizing a temporary deferral of

1.3 commercial-industrial property taxes; proposing coding for new law in Minnesota

1.4 Statutes, chapter 273.

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

1.6 Section 1. **[273.129] TEMPORARY DEFERRAL OF COMMERCIAL PROPERTY**

1.7 **TAXES.**

1.8 Subdivision 1. **Definitions.** (a) For the purposes of this section, the following terms have

1.9 the meanings given.

1.10 (b) "Commissioner" means the commissioner of revenue.

1.11 (c) "Eligible commercial property" means property:

1.12 (1) classified as class 3a under section 273.13 for assessment years 2021 and 2022; and

1.13 (2) that was required to temporarily cease operation at any time during 2020, as required

1.14 pursuant to emergency Executive Order No. 20-99, or any preceding executive order, issued

1.15 in response to an outbreak of COVID-19.

1.16 (d) "Net tax" has the meaning given in section 273.1231, subdivision 6.

1.17 Subd. 2. **Application.** A taxpayer of an eligible commercial property may apply to the

1.18 commissioner for a deferral of all or a portion of the net tax assessed and due on the eligible

1.19 commercial property for property taxes payable in 2022 and 2023 only, as provided in this

1.20 section. For taxes payable in 2022, an application must be filed by January 15, 2022. For

1.21 taxes payable in 2023, an application must be filed by December 1, 2022. The application

1.22 must include the parcel identification number, name, address, and Social Security number

2.1 of the owner or owners, and any additional information the commissioner deems necessary  
2.2 to determine eligibility.

2.3 Subd. 3. **Approval; payment of tax.** (a) Upon approval of an application, the  
2.4 commissioner shall provide notice to the taxpayer and the treasurer of the county where the  
2.5 property is located that the property shall receive a deferment of taxes as provided under  
2.6 this section.

2.7 (b) On the date provided for payment of taxes under section 279.01, or any other date  
2.8 as agreed to by the commissioner and the county treasurer, the commissioner shall pay to  
2.9 each county treasurer the total amount of net tax due for all property receiving a deferment  
2.10 of taxes under this section. The tax shall be collected and distributed by the county in the  
2.11 manner provided by law for the collection and distribution of all property taxes.

2.12 Subd. 4. **Lien.** The total net tax deferred under this section for each eligible commercial  
2.13 property shall be treated as a lien upon the property and collected as a special assessment  
2.14 pursuant to chapter 429. Property taxes deferred for taxes payable in 2022 shall begin  
2.15 repayment in 2032. Property taxes deferred for taxes payable in 2023 shall begin repayment  
2.16 in 2033.

2.17 Subd. 5. **Appropriation.** An amount necessary to make payments as required under  
2.18 subdivision 3 is appropriated from the general fund to the commissioner of revenue.

2.19 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2022.