

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 2276

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DATE	D-PG	OFFICIAL STATUS
03/08/2016	4894	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; Sustainable Forest Incentive Act; allowing early withdrawal
 1.3 under certain conditions; amending Minnesota Statutes 2014, section 290C.10.

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

1.5 Section 1. Minnesota Statutes 2014, section 290C.10, is amended to read:

1.6 **290C.10 WITHDRAWAL PROCEDURES.**

1.7 (a) An approved claimant or current owner of lands enrolled under the sustainable
 1.8 forest incentive program for a minimum of four years may notify the commissioner of the
 1.9 intent to terminate enrollment. Within 90 days of receipt of notice to terminate enrollment,
 1.10 the commissioner shall inform the claimant in writing, acknowledging receipt of this
 1.11 notice and indicating the effective date of termination from the sustainable forest incentive
 1.12 program. Termination of enrollment in the sustainable forest incentive program occurs
 1.13 on January 1 of the fifth calendar year that begins after receipt by the commissioner of
 1.14 the termination notice. After the commissioner issues an effective date of termination,
 1.15 a claimant wishing to continue the land's enrollment in the sustainable forest incentive
 1.16 program beyond the termination date must apply for enrollment as prescribed in section
 1.17 290C.04. A claimant who withdraws a parcel of land from this program may not reenroll
 1.18 the parcel for a period of three years. Within 90 days after the termination date, the
 1.19 commissioner shall execute and acknowledge a document releasing the land from the
 1.20 covenant required under this chapter. The document must be mailed to the claimant and is
 1.21 entitled to be recorded.

1.22 (b) Notwithstanding paragraph (a), the commissioner may allow early withdrawal
 1.23 from the Sustainable Forest Incentive Act without penalty when the state of Minnesota,
 1.24 any local government unit, or any other entity which has the power of eminent domain

2.1 acquires title or possession to the land for a public purpose ~~notwithstanding the provisions~~
2.2 ~~of this section.~~ In the case of such an eligible acquisition under this paragraph, the
2.3 commissioner shall execute and acknowledge a document releasing the land acquired by
2.4 the state, local government unit, or other entity from the covenant.

2.5 (c) Notwithstanding paragraph (a), if an approved claimant or current owner of
2.6 lands enrolled under the sustainable forest incentive program applies for withdrawal, the
2.7 commissioner shall allow early withdrawal from the Sustainable Forest Incentive Act
2.8 without penalty for land that is subject to fee or easement acquisition or lease to the state
2.9 of Minnesota or a political subdivision of the state for the public purpose of a paved trail.
2.10 In the case of an eligible fee or easement acquisition or lease under this paragraph, the
2.11 commissioner shall execute and acknowledge a document releasing the land subject to a
2.12 fee or easement acquisition or lease by the state or political subdivision of the state.

2.13 (d) All other enrolled land must remain in the program.

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