

CHAPTER 835—H.F.No.1376

An act relating to the Minnesota state deed tax; authorizing the removal of the requirement for affixation of Minnesota state deed tax stamps to all instruments of conveyance on which the state of Minnesota or any governmental agency is the grantee; amending Minnesota Statutes 1969, Section 287.22.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1969, Section 287.22, is amended to read:

287.22 TAXATION; DEED TAX; EXCEPTIONS. The tax imposed by section 287.21 shall not apply to:

A. Any executory contract for the sale of land under which the vendee is entitled to or does take possession thereof, or any assignment or cancellation thereof.

B. Any mortgage or any assignment, extension, partial release, or satisfaction thereof.

C. Any will.

D. Any plat.

E. Any lease.

F. Any deed, instrument, or writing in which the United States or any agency or instrumentality thereof or the state of Minnesota or any agency, instrumentality, or governmental or political subdivision thereof is the grantor, assignor, transferor, or conveyor; and any deed, instrument or writing in which any of such unit of government is the grantee or assignee ~~where there is no consideration or where the consideration does not exceed \$1,000.~~

G. Deeds for cemetery lots.

Approved June 4, 1971.

CHAPTER 836—H.F.No.1506

[Coded in Part]

An act relating to state contracts; prescribing requirements for competitive bidding and the sale and purchase of materials, supplies,

Changes or additions indicated by underline, deletions by ~~strikeout~~.