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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1508

03/13/2013 Authored by Dehn, R., and Davnie
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 the city of Minneapolis; providing property tax exemption for a public
1.3 entertainment facility.

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

1.5 Section 1. PUBLIC ENTERTAINMENT FACILITY; PROPERTY TAX
1.6 EXEMPTION; SPECIAL ASSESSMENT.

1.7 Any real or personal property acquired, owned, leased, controlled, used, or occupied
1.8 by the city of Minneapolis for the primary purpose of providing an arena for a professional
1.9 basketball team is declared to be acquired, owned, leased, controlled, used, and occupied
1.10 for public, governmental, and municipal purposes, and is exempt from ad valorem taxation
1.11 by the state or any political subdivision of the state, provided that the properties are
1.12 subject to special assessments levied by a political subdivision for a local improvement in
1.13 amounts proportionate to and not exceeding the special benefit received by the properties
1.14 from the improvement. In determining the special benefit received by the properties, no
1.15 possible use of any of the properties in any manner different from their intended use for
1.16 providing a professional basketball arena at the time may be considered. Notwithstanding
1.17 Minnesota Statutes, sections 272.01, subdivision 2, or 273.19, real or personal property
1.18 subject to a lease or use agreement between the city and another person for uses related to
1.19 the purposes of the operation of the arena and related parking facilities is exempt from
1.20 taxation regardless of the length of the lease or use agreement. This section, insofar as it
1.21 provides an exemption or special treatment, does not apply to any real property that is
1.22 leased for residential, business, or commercial development, or to a restaurant that is open
1.23 for general business more than 200 days a year, or for other purposes different from those
1.24 necessary to the provision and operation of the arena.

2.1 **EFFECTIVE DATE.** This section is effective the day after compliance by the
2.2 governing body of the city of Minneapolis with Minnesota Statutes, section 645.021,
2.3 subdivisions 2 and 3.