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State of Minnesota

HOUSE OF REPRESENTATIVES

A bill for an act

relating to taxes; property taxes; exempting certain property owned by an Indian

H. F. No. 18 SEVENTH SPECIAL SESSION

12/14/2020

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1.2

Authored by Persell
The bill was read for the first time and referred to the Committee on Taxes

1.3	tribe; amending Minnesota Statutes 2020, section 272.02, by adding a subdivision.
1.4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.5	Section 1. Minnesota Statutes 2020, section 272.02, is amended by adding a subdivision
1.6	to read:
1.7	Subd. 104. Certain property owned by an Indian tribe. (a) Property is exempt that:
1.8	(1) is located in a county with a population greater than 28,000 but less than 29,000 as
1.9	of the 2010 federal census;
1.10	(2) was on January 2, 2016, and is for the current assessment owned by a federally
1.11	recognized Indian tribe or its instrumentality, that is located in Minnesota;
1.12	(3) was on January 2, 2016, erroneously treated as exempt under subdivision 7; and
1.13	(4) is used for the same purpose as the property was used on January 2, 2016.
1.14	(b) For assessment years 2019 and 2020, an Indian tribe must file an exemption
1.15	application under this subdivision with the county assessor within 60 days of the final
1.16	enactment of this section. The county shall refund property taxes paid on property exempt
1.17	under this section for taxes payable in 2020 only, within 60 days of the final enactment of
1.18	this section.
1.19	EFFECTIVE DATE. This section is effective retroactively from assessment year 2019.

Section 1. 1