

This Document can be made available in alternative formats upon request

State of Minnesota

Printed Page No. 367

HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. 539

02/17/2011 Authored by Anderson, B.; Drazkowski; Hamilton; McDonald; Eken and others
The bill was read for the first time and referred to the Committee on Agriculture and Rural Development Policy and Finance
03/12/2012 Adoption of Report: Pass as Amended and Read Second Time

1.1 A bill for an act
1.2 relating to agriculture; horses; clarifying that agricultural pursuit is not
1.3 determinative for property tax classification; defining agricultural operation;
1.4 amending Minnesota Statutes 2010, section 17.459, subdivision 2; proposing
1.5 coding for new law in Minnesota Statutes, chapter 17; repealing Minnesota
1.6 Statutes 2010, section 17.459, subdivision 3.

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

1.8 Section 1. [17.345] NOT DETERMINATIVE FOR PROPERTY
1.9 CLASSIFICATION.

1.10 Participating in an agricultural pursuit identified in this chapter is not determinative
1.11 for the classification of property under chapter 273.

1.12 Sec. 2. Minnesota Statutes 2010, section 17.459, subdivision 2, is amended to read:

1.13 Subd. 2. **Agricultural pursuit.** Raising horses and other equines is agricultural
1.14 production and an agricultural pursuit. A horse breeding farm, horse training farm, horse
1.15 boarding farm, or a farm combining those purposes is an agricultural operation.

1.16 Sec. 3. REPEALER.

1.17 Minnesota Statutes 2010, section 17.459, subdivision 3, is repealed.

APPENDIX
Repealed Minnesota Statutes: H0539-1

17.459 HORSES.

Subd. 3. **Nonapplicability for property tax laws.** This section does not apply to the treatment of land used for raising horses under chapter 273.