

SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION

S.F. No. 1099

(SENATE AUTHORS: WEBER, Dahms and Putnam)

DATE	D-PG	OFFICIAL STATUS
02/02/2023	587	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; exempting certain exchanges of agricultural land from the

1.3deed tax; amending Minnesota Statutes 2022, section 287.22.

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

1.5Section 1. Minnesota Statutes 2022, section 287.22, is amended to read:

1.6287.22 EXEMPTIONS.

1.7The tax imposed by section 287.21 does not apply to:

1.8(1) an executory contract for the sale of real property under which the purchaser is

1.9entitled to or does take possession of the real property, or any assignment or cancellation

1.10of the contract;

1.11(2) a mortgage or an amendment, assignment, extension, partial release, or satisfaction

1.12of a mortgage;

1.13(3) a will;

1.14(4) a plat;

1.15(5) a lease, amendment of lease, assignment of lease, or memorandum of lease;

1.16(6) a deed, instrument, or writing in which the United States or any agency or

1.17instrumentality thereof is the grantor, assignor, transferor, conveyor, grantee, or assignee;

1.18(7) a deed for a cemetery lot or lots;

1.19(8) a deed of distribution by a personal representative;

- 2.1 (9) a deed to or from a co-owner partitioning their undivided interest in the same piece  
2.2 of real property;
- 2.3 (10) a deed or other instrument of conveyance issued pursuant to a permanent school  
2.4 fund land exchange under section 92.122 and related laws;
- 2.5 (11) a referee's or sheriff's certificate of sale in a mortgage or lien foreclosure sale;
- 2.6 (12) a referee's, sheriff's, or certificate holder's certificate of redemption from a mortgage  
2.7 or lien foreclosure sale issued under section 580.23 or other statute applicable to redemption  
2.8 by an owner of real property;
- 2.9 (13) a deed, instrument, or writing which grants, creates, modifies, or terminates an  
2.10 easement;
- 2.11 (14) a decree of marriage dissolution, as defined in section 287.01, subdivision 4, or a  
2.12 deed or other instrument between the parties to the dissolution made pursuant to the terms  
2.13 of the decree; ~~and~~
- 2.14 (15) a transfer on death deed under section 507.071, and any affidavit or other document  
2.15 to the extent it references a transfer on death deed; and
- 2.16 (16) a deed or other instrument of conveyance to and from owners in a like-kind exchange  
2.17 of property classified pursuant to section 273.13, subdivision 23, as class 2a agricultural  
2.18 land to the extent the exchanged properties are of equal value.