

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 4214**

(SENATE AUTHORS: COHEN)

**DATE**  
03/09/2020

**D-PG**  
5354 Introduction and first reading  
Referred to Taxes

**OFFICIAL STATUS**

1.1 A bill for an act  
1.2 relating to taxation; income and corporate franchise; requiring a historic structure  
1.3 credit certificate be awarded to the Minnesota Museum of American Art.

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

1.5 Section 1. **SPECIAL PROVISION FOR MINNESOTA MUSEUM OF AMERICAN**  
1.6 **ART.**

1.7 Notwithstanding Minnesota Statutes, section 290.0681, or any law or rule to the contrary,  
1.8 the rehabilitation of the Minnesota Museum of American Art Center for Creativity facilities,  
1.9 as described in Laws 2017, First Special Session chapter 8, article 1, section 20, subdivision  
1.10 21, as amended by Laws 2018, chapter 214, article 2, section 40, qualifies for the credit  
1.11 under Minnesota Statutes, section 290.0681, if the project is consistent with the historic  
1.12 character of the certified structure as determined under section 47 of the Internal Revenue  
1.13 Code. The State Historic Preservation Office of the Department of Administration must  
1.14 issue the credit certificate for the project to the Minnesota Museum of American Art or its  
1.15 assignee.

1.16 **EFFECTIVE DATE.** This section is effective beginning in the taxable year the project  
1.17 is placed into service and the four taxable years thereafter.