

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 781

02/04/2021 Authored by Reyer
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 taxation; property; exempting community art space property; amending
1.3 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. Community art space property. Real and personal property is exempt if it
1.8 is owned and operated by a private, nonprofit organization that is exempt from federal
1.9 income taxation under section 501(c)(3) of the Internal Revenue Code and primarily used
1.10 as a community art space. For purposes of this subdivision, "community art space" means
1.11 a facility offering art studio and gallery space, as well as rooms for public and community
1.12 meetings and events, located in a city of the second class in Dakota County with a population
1.13 of more than 62,000.

1.14 EFFECTIVE DATE. This section is effective for assessment year 2021 and thereafter.