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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **2674**

05/16/2017 Authored by Dean, M.; Kiel; Miller; Franson and Layman
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 local government; holding counties harmless for certain property tax
1.3 appeals.

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

1.5 Section 1. **COUNTIES HELD HARMLESS FOR CERTAIN PROPERTY TAX**
1.6 **APPEALS.**

1.7 (a) Notwithstanding any law or court order to the contrary, Minnesota counties shall not
1.8 be liable for any repayment of property taxes to a petroleum pipeline operator whose pipeline
1.9 system crosses portions of between 10 and 15 counties in this state.

1.10 (b) The Department of Revenue shall be liable for the entirety of any repayment described
1.11 in paragraph (a).

1.12 (c) This section only applies to repayments based on property tax appeals filed before
1.13 May 1, 2016.

1.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.