

272.0213 LEASED SEASONAL-RECREATIONAL LAND.

(a) Qualified lands, as defined in this section, are exempt from taxation, including the tax under section 273.19. "Qualified lands" for purposes of this section means land that:

(1) is owned by a county, city, town, or the state; and

(2) is rented by the entity for noncommercial seasonal-recreational, noncommercial seasonal-recreational residential use, or class 1c commercial seasonal-recreational residential use.

(b) Lands owned by the federal government and rented for noncommercial seasonal-recreational, noncommercial seasonal-recreational residential, or class 1c commercial seasonal-recreational residential use are exempt from taxation, including the tax under section 273.19.

History: 2008 c 366 art 6 s 7; 2010 c 389 art 1 s 4; 1Sp2017 c 1 art 2 s 6

NOTE: The amendment to this section by Laws 2017, First Special Session chapter 1, article 2, section 6, is effective beginning with taxes assessed in 2018 and payable in 2019. Laws 2017, First Special Session chapter 1, article 2, section 6, the effective date.