A bill for an act

relating to taxation; providing that certain property of nonprofit outdoor recreation organizations is exempt from taxation; amending Minnesota Statutes 2006, section 272.02, by adding a subdivision.

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

Section 1. Minnesota Statutes 2006, section 272.02, is amended by adding a subdivision to read:

Subd. 85. **Nonprofit outdoor recreation organization property.** Land owned by a nonprofit outdoor recreation organization is exempt if it:

(1) is not improved with a structure and is maintained in its natural state for use as outdoor recreational property; and

(2) is open to the public for recreational use with no charge.

No more than 100 acres of property owned by a single nonprofit outdoor recreation organization in one county qualifies for the exemption under this subdivision.

As used in this subdivision, a "nonprofit outdoor recreation organization" is an organization that has as its primary purpose to provide free public access to property maintained in its natural state for outdoor recreational purposes, and that distributes no profits or dividends or property upon dissolution of the organization to any individual or for-profit enterprise.

EFFECTIVE DATE. This section is effective for property assessed in 2008, taxes payable in 2009, and thereafter.