

SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION

S.F. No. 3196

(SENATE AUTHORS: RARICK)

DATE	D-PG	OFFICIAL STATUS
02/17/2022	5046	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; exempting property used for Veterans of Foreign Wars

1.3organizations; amending Minnesota Statutes 2020, section 272.02, by adding a

1.4subdivision.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. Minnesota Statutes 2020, section 272.02, is amended by adding a subdivision

1.7to read:

1.8Subd. 105. Certain property used by Veterans of Foreign Wars

1.9organizations. Notwithstanding section 3.192, property is exempt if used by Veterans of

1.10Foreign Wars organizations that qualify for tax exemption under section 501(c)(19) of the

1.11Internal Revenue Code.

1.12EFFECTIVE DATE. This section is effective beginning with assessment year 2022.