

A bill for an act
relating to taxation; property; leased seasonal-recreational land; amending
Minnesota Statutes 2008, section 272.0213.

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

Section 1. Minnesota Statutes 2008, section 272.0213, is amended to read:

272.0213 LEASED SEASONAL-RECREATIONAL LAND.

~~A county board may elect, by resolution, to~~ Qualified lands, as defined in this
section, are exempt from taxation, including an exemption from the tax under section
273.19, ~~qualified lands~~. "Qualified lands" for purposes of this section means property that:
(1) is owned by a county, city, town, the state, or the federal governments; and
(2) is rented by the entity for noncommercial seasonal-recreational or noncommercial
seasonal-recreational residential use; ~~and~~
~~(3) was rented for the purposes specified in clause (2) and was exempt from taxation~~
~~for property taxes payable in 2008.~~

EFFECTIVE DATE. This section is effective for taxes payable in 2010 and
thereafter.