

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 2059

(SENATE AUTHORS: EKEN)

DATE	D-PG	OFFICIAL STATUS
04/13/2015	1516	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; property; allowing the full amount of tax on an agricultural
 1.3 homestead to qualify for the property tax refund and the special property tax
 1.4 refund; amending Minnesota Statutes 2014, section 290A.03, subdivision 6.

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

1.6 Section 1. Minnesota Statutes 2014, section 290A.03, subdivision 6, is amended to read:

1.7 Subd. 6. **Homestead.** "Homestead" means the dwelling occupied as the claimant's
 1.8 principal residence and so much of the land surrounding it, not exceeding ten acres, as
 1.9 is reasonably necessary for use of the dwelling as a home and any other property used
 1.10 for purposes of a homestead as defined in section 273.13, subdivision 22, except for
 1.11 ~~agricultural land assessed as part of a homestead pursuant to~~ that in the case of an
 1.12 agricultural homestead, homestead has the meaning given in section 273.13, subdivision
 1.13 ~~23, "homestead" is limited to the house and garage and immediately surrounding one acre~~
 1.14 ~~of land.~~ The homestead may be owned or rented and may be a part of a multidwelling
 1.15 or multipurpose building and the land on which it is built. A manufactured home, as
 1.16 defined in section 273.125, subdivision 8, or a park trailer taxed as a manufactured home
 1.17 under section 168.012, subdivision 9, assessed as personal property may be a dwelling
 1.18 for purposes of this subdivision.

1.19 **EFFECTIVE DATE.** This section is effective for refunds based on property taxes
 1.20 payable in 2016 and thereafter.