

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 2818**

(SENATE AUTHORS: TOMASSONI, Bakk, Utke, Johnson and Eichorn)

DATE  
04/10/2019

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2390 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

- 1.1 A bill for an act
- 1.2 relating to taxation; sustainable forest incentive program; clarifying effective date;
- 1.3 amending Laws 2017, First Special Session chapter 1, article 10, section 4.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Laws 2017, First Special Session chapter 1, article 10, section 4, the effective
- 1.6 date, is amended to read:
- 1.7 **EFFECTIVE DATE; APPLICATION.** This section is effective for applications and
- 1.8 certifications made in 2018 and thereafter, except the repeal of the exclusion of land under
- 1.9 item (iii) is effective retroactively for payments due under Minnesota Statutes, section
- 1.10 290C.08, beginning for payments due to be made in 2014. In order to qualify for retroactive
- 1.11 payments, the following requirements must be met: (1) the owner of land exceeding 60,000
- 1.12 acres that is subject to a single conservation easement funded under Minnesota Statutes,
- 1.13 section 97A.056 or a comparable permanent easement conveyed to a governmental or
- 1.14 nonprofit entity, must submit an application to the commissioner of revenue, in a form and
- 1.15 manner and at a time acceptable to the commissioner, establishing that the affected property
- 1.16 and its use met the requirement of Minnesota Statutes, chapter 290C, as amended by this
- 1.17 section; (2) the owner and each county in which the land is located must certify to the
- 1.18 commissioner that no petitions challenging the market value of the property are pending
- 1.19 under Minnesota Statutes, chapter 278; and (3) the requirements of clauses (1) and (2) must
- 1.20 be satisfied by October 1, 2017. No interest accrues on payment under this section for
- 1.21 periods before November 1, 2017.
- 1.22 **EFFECTIVE DATE.** This section is effective retroactively for certifications made in
- 1.23 2018 and thereafter.