

SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION

S.F. No. 325

(SENATE AUTHORS: CARLSON)

DATE	D-PG	OFFICIAL STATUS
01/25/2021	160	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; property; exempting community art space property; amending

1.3Minnesota Statutes 2020, section 272.02, by adding a subdivision.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. Minnesota Statutes 2020, section 272.02, is amended by adding a subdivision

1.6to read:

1.7Subd. 104. **Community art space property.** Real and personal property is exempt if it

1.8is owned and operated by a private, nonprofit organization that is exempt from federal

1.9income taxation under section 501(c)(3) of the Internal Revenue Code and primarily used

1.10as a community art space. For purposes of this subdivision, "community art space" means

1.11a facility offering art studio and gallery space, as well as rooms for public and community

1.12meetings and events, located in a city of the second class in Dakota County with a population

1.13of more than 62,000.

1.14**EFFECTIVE DATE.** This section is effective for assessment year 2021 and thereafter.