

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 4471

(SENATE AUTHORS: DRAHEIM and Koran)

DATE	D-PG	OFFICIAL STATUS
04/16/2020	5625	Introduction and first reading Referred to Taxes See SF3843, Art. 1, Sec. 4

- 1.1

A bill for an act
- 1.2

relating to taxation; property; establishing a moratorium on reclassifying short-term
- 1.3

rental properties.
- 1.4

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

Section 1. **MORATORIUM ON CHANGES IN ASSESSMENT; SHORT-TERM**
- 1.6

RENTAL PROPERTIES.
- 1.7

For assessment years 2020 and 2021, property that the assessor determines to be used
- 1.8

for short-term rental purposes based on the assessor's determination of the property's primary
- 1.9

use must receive the same classification under Minnesota Statutes, section 273.13, as the
- 1.10

property received for assessment year 2019, unless the change is necessary to correct an
- 1.11

error.
- 1.12

EFFECTIVE DATE. This section is effective for assessment years 2020 and 2021
- 1.13

only.