

State of Minnesota

H. F. No. **1720**

1.1 A bill for an act
1.2 relating to taxation; property; modifying the exemption for agricultural containment
1.3 facilities; amending Minnesota Statutes 2016, section 272.02, subdivision 23.

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

1.5 Section 1. Minnesota Statutes 2016, section 272.02, subdivision 23, is amended to read:

1.6 Subd. 23. **Secondary liquid agricultural chemical containment facilities.** Secondary
1.7 containment tanks, cache basins, and that portion of the structure needed for the containment
1.8 facility used to confine agricultural chemicals as defined in section 18D.01, subdivision 3,
1.9 as required by the commissioner of agriculture under chapter 18B or 18C, berms used by
1.10 a reseller to contain agricultural chemical spills from primary storage containers and prevent
1.11 runoff or leaching of liquid agricultural chemicals as defined in section 18D.01, subdivision
1.12 3, are exempt. For purposes of this subdivision, "reseller" means a person licensed by the
1.13 commissioner of agriculture under section 18B.316 or 18C.415.

1.14 **EFFECTIVE DATE.** This section is effective beginning with taxes payable in 2018
1.15 provided that nothing in this section shall cause property that was classified as exempt
1.16 property for taxes payable in 2017 to lose its exempt status for taxes payable in those years.