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State of Minnesota  
HOUSE OF REPRESENTATIVES  
NINETIETH SESSION

H. F. No. 1955

03/02/2017 Authored by Davids  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; property; exempting certain leased public park property during  
1.3 the term of outstanding leases; amending Laws 2013, chapter 143, article 17,  
1.4 section 10.

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

1.6 Section 1. Laws 2013, chapter 143, article 17, section 10, the effective date, is amended  
1.7 to read:

1.8 **EFFECTIVE DATE.** (a) This section is effective the day following final enactment.

1.9 (b) This section does not apply to property consisting of a concession in or for the use  
1.10 of a portion of a public park, if the agreement granting the concession was executed prior  
1.11 to May 23, 2013, and if no tax was imposed and billed for the property under Minnesota  
1.12 Statutes, section 273.19, for taxes payable in 2012. The provisions of this paragraph are  
1.13 limited to the term of the agreement, as in effect on May 23, 2013, granting the concession.

1.14 **EFFECTIVE DATE.** This section is effective the day following final enactment.