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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. **3782**

02/24/2022 Authored by Stephenson
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; establishing an exemption for energy storage systems;
- 1.3 amending Minnesota Statutes 2020, section 272.02, by adding a subdivision.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2020, section 272.02, is amended by adding a subdivision
- 1.6 to read:
- 1.7 Subd. 105. Energy storage systems. (a) Personal property consisting of an energy
- 1.8 storage system is exempt. For the purposes of this subdivision, "energy storage system" has
- 1.9 the meaning given in section 216B.2422, subdivision 1, paragraph (f). The land on which
- 1.10 the property is located remains taxable and must be classified as class 3a under section
- 1.11 273.13, subdivision 24.
- 1.12 (b) Taxpayers may apply to the county for a refund of any tax paid on property exempt
- 1.13 under paragraph (a) for property taxes payable in 2021 and 2022. The county may prescribe
- 1.14 the form and manner of the application. The county auditor must certify to the commissioner
- 1.15 of revenue the amount needed for refunds of state general tax under this section, which the
- 1.16 commissioner must pay to the county. An amount necessary for refunds under this paragraph
- 1.17 is appropriated from the general fund to the commissioner of revenue in fiscal year 2023.
- 1.18 This paragraph expires June 30, 2023.
- 1.19 EFFECTIVE DATE. (a) Paragraph (a) is effective beginning with assessment year
- 1.20 2022. For assessment year 2022, an exemption application under this section must be filed
- 1.21 with the county assessor by August 1, 2022.
- 1.22 (b) Paragraph (b) is effective the day following final enactment.