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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **3806**

04/04/2016 Authored by Sanders, Moran, Mahoney, Hoppe, Nornes and others

The bill was read for the first time and referred to the Committee on Taxes

04/05/2016 Referred by the Chair to the Property Tax and Local Government Finance Division

1.1 A bill for an act
1.2 relating to stadiums; providing for a Major League Soccer stadium in St. Paul;
1.3 providing certain tax exemptions; amending Minnesota Statutes 2014, section
1.4 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.71, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 49. **Building materials; Major League Soccer stadium.** Materials and
1.9 supplies used or consumed in, and equipment incorporated into, the construction of a
1.10 Major League Soccer stadium and related infrastructure constructed in the city of St. Paul
1.11 are exempt. This subdivision expires one year after the date that the first Major League
1.12 Soccer game is played in the stadium.

1.13 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.14 the day following final enactment.

1.15 Sec. 2. **SOCCER STADIUM PROPERTY TAX EXEMPTION; SPECIAL**
1.16 **ASSESSMENT.**

1.17 Any real or personal property acquired, owned, leased, controlled, used, or occupied
1.18 by the city of St. Paul for the primary purpose of providing a stadium for a Major League
1.19 Soccer team is declared to be acquired, owned, leased, controlled, used, and occupied for
1.20 public, governmental, and municipal purposes, and is exempt from ad valorem taxation by
1.21 the state or any political subdivision of the state, provided that the properties are subject to
1.22 special assessments levied by a political subdivision for a local improvement in amounts
1.23 proportionate to and not exceeding the special benefit received by the properties from the

2.1 improvement. In determining the special benefit received by the properties, no possible
2.2 use of any of the properties in any manner different from their intended use for providing a
2.3 Major League Soccer stadium at the time may be considered. Notwithstanding Minnesota
2.4 Statutes, section 272.01, subdivision 2, or 273.19, real or personal property subject to a
2.5 lease or use agreement between the city and another person for uses related to the purposes
2.6 of the operation of the stadium and related parking facilities is exempt from taxation
2.7 regardless of the length of the lease or use agreement. This section, insofar as it provides
2.8 an exemption or special treatment, does not apply to any real property that is leased for
2.9 residential, business, or commercial development or other purposes different from those
2.10 necessary to the provision and operation of the stadium.

2.11 **EFFECTIVE DATE.** This section is effective upon approval by the St. Paul City
2.12 Council and compliance with Minnesota Statutes, section 645.021.