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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **4432**

04/18/2018 Authored by Metsa
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; clarifying land eligible for the sustainable forest
1.3 incentive program; amending Minnesota Statutes 2017 Supplement, section
1.4 290C.02, subdivision 6.

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

1.6 Section 1. Minnesota Statutes 2017 Supplement, section 290C.02, subdivision 6, is amended
1.7 to read:

1.8 Subd. 6. **Forest land.** "Forest land" means land containing a minimum of 20 contiguous
1.9 acres for which the owner has implemented a forest management plan that was prepared or
1.10 updated within the past ten years by an approved plan writer. For purposes of this subdivision,
1.11 acres are considered to be contiguous even if they are separated by a road, waterway, railroad
1.12 track, or other similar intervening property. At least 50 percent of the contiguous acreage
1.13 must meet the definition of forest land in section 88.01, subdivision 7. For the purposes of
1.14 sections 290C.01 to 290C.13, forest land does not include (i) land used for residential or
1.15 agricultural purposes, (ii) land enrolled in the reinvest in Minnesota program, a state or
1.16 federal conservation reserve or easement reserve program under sections 103F.501 to
1.17 103F.531, the Minnesota agricultural property tax law under section 273.111, or land subject
1.18 to agricultural land preservation controls or restrictions as defined in section 40A.02 or
1.19 under the Metropolitan Agricultural Preserves Act under chapter 473H, (iii) any land that
1.20 becomes subject to a conservation easement funded under section 97A.056 or a comparable
1.21 permanent easement conveyed to a governmental or nonprofit entity after May 30, 2013;
1.22 or (iv) land improved with a structure; pavement, other than a paved trail under easement,
1.23 lease, or terminable license to the state of Minnesota or a political subdivision, regardless
1.24 of when the land including the paved trail was first enrolled in the program; sewer; campsite;

2.1 or any road, other than a township road, used for purposes not prescribed in the forest
2.2 management plan.

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