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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. 514

01/26/2017 Authored by Sundin; Rarick; Davids; Dehn, R., and Lueck
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 Indian-owned property from
1.3 taxation; amending Minnesota Statutes 2016, section 272.02, by adding a
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 272.02, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 100. Certain property owned by an Indian tribe. (a) Property is exempt that:
1.9 (1) was classified as 3a under section 273.13, subdivision 24, for taxes payable in 2016;
1.10 (2) is located in a city of the first class with a population less than 100,000 as of the
1.11 2010 federal census;
1.12 (3) was on January 1, 2016, and is for the current assessment, owned by a federally
1.13 recognized Indian tribe, or its instrumentality, that is located within the state of Minnesota;
1.14 and
1.15 (4) is used exclusively as a medical clinic.

1.16 (b) Property that qualifies for the exemption under this subdivision is limited to no more
1.17 than two contiguous parcels and structures that do not exceed, in the aggregate, 20,000
1.18 square feet. Property acquired for single-family housing, market-rate apartments, agriculture,
1.19 or forestry does not qualify for this exemption. The exemption created by this subdivision
1.20 expires with taxes payable in 2028.

1.21 EFFECTIVE DATE. This section is effective beginning with taxes payable in 2017.