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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **632**

01/30/2017 Authored by Pierson, Rarick and 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; changing exemption criteria for apprenticeship
1.3 training facilities; amending Minnesota Statutes 2016, section 272.02, subdivision
1.4 86.

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

1.6 Section 1. Minnesota Statutes 2016, section 272.02, subdivision 86, is amended to read:

1.7 Subd. 86. **Apprenticeship training facilities.** All or a portion of a building used
1.8 exclusively for a state-approved apprenticeship program through the Department of Labor
1.9 and Industry is exempt if:

1.10 (1) it is owned by a nonprofit organization or a nonprofit trust, and operated by a nonprofit
1.11 organization or a nonprofit trust;

1.12 (2) the program participants receive no compensation; and

1.13 (3) it is located:

1.14 (i) in the Minneapolis and St. Paul standard metropolitan statistical area as determined
1.15 by the 2000 federal census;

1.16 (ii) in a city outside the Minneapolis and St. Paul standard metropolitan statistical area
1.17 that has a population of 7,400 or greater according to the most recent federal census; or

1.18 (iii) in a township that has a population greater than ~~2,000~~ 1,400 but less than 3,000
1.19 determined by the 2000 federal census and the building was previously used by a school
1.20 and was exempt for taxes payable in 2010.

1.21 Use of the property for advanced skills training of incumbent workers does not disqualify
1.22 the property for the exemption under this subdivision. This exemption includes up to five

2.1 acres of the land on which the building is located and associated parking areas on that land,
2.2 except that if the building meets the requirements of clause (3), item (iii), then the exemption
2.3 includes up to ten acres of land on which the building is located and associated parking
2.4 areas on that land. If a parking area associated with the facility is used for the purposes of
2.5 the facility and for other purposes, a portion of the parking area shall be exempt in proportion
2.6 to the square footage of the facility used for purposes of apprenticeship training.