

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 1147

(SENATE AUTHORS: EICHORN)

DATE
02/18/2021

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453 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; property and local; exempting certain tribal-owned property;
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. 104. Certain property owned by an Indian tribe. (a) Property is exempt that:

1.8 (1) is located in a county with a population greater than 28,000 but less than 29,000 as
1.9 of the 2010 federal census;

1.10 (2) was on January 2, 2016, and is for the current assessment owned by a federally
1.11 recognized Indian tribe or its instrumentality, that is located in Minnesota;

1.12 (3) was on January 2, 2016, exempt under subdivision 7; and

1.13 (4) is used exclusively for tribal purposes or institutions of purely public charity as
1.14 defined in subdivision 7.

1.15 (b) For purposes of this subdivision, a "tribal purpose" means a public purpose as defined
1.16 in subdivision 8 and includes noncommercial tribal government activities. Property acquired
1.17 for single-family housing, market-rate apartments, agriculture, or forestry does not qualify
1.18 for this exemption.

1.19 EFFECTIVE DATE; SPECIAL PROVISIONS. (a) This section is effective
1.20 retroactively from assessment year 2020.

- 2.1 (b) For assessment years 2020 and 2021, an exemption application under this subdivision
2.2 must be filed with the county assessor by July 1, 2021. Property taxes paid on property
2.3 exempt under this section for taxes payable in 2021 only shall be refunded by the county
2.4 by August 1, 2021.