

1.1 A bill for an act

1.2 relating to taxation; property; exempting certain leased seasonal-recreational  
1.3 land; amending Minnesota Statutes 2008, sections 272.02, by adding a  
1.4 subdivision; 273.19, subdivision 1; repealing Minnesota Statutes 2008, section  
1.5 272.0213.

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

1.7 Section 1. Minnesota Statutes 2008, section 272.02, is amended by adding a  
1.8 subdivision to read:

1.9 Subd. 90. **Leased seasonal-recreational land.** Leased seasonal-recreational land is  
1.10 exempt from taxation if it meets the following requirements:

1.11 (1) is owned by a county, city, town, the state, or the federal government; and

1.12 (2) is rented by the entity for noncommercial seasonal-recreational or noncommercial  
1.13 seasonal-recreational residential use.

1.14 **EFFECTIVE DATE.** This section is effective for taxes payable in 2010 and  
1.15 thereafter.

1.16 Sec. 2. Minnesota Statutes 2008, section 273.19, subdivision 1, is amended to read:

1.17 Subdivision 1. **Tax-exempt property; lease.** Except as provided in subdivision 3 or  
1.18 4, tax-exempt property held under a lease for a term of at least one year, and not taxable  
1.19 under section 272.01, subdivision 2, or under a contract for the purchase thereof, shall be  
1.20 considered, for all purposes of taxation, as the property of the person holding it. In this  
1.21 subdivision, "tax-exempt property" means property owned by the United States, the state,  
1.22 a school, or any religious, scientific, or benevolent society or institution, incorporated or  
1.23 unincorporated, or any corporation whose property is not taxed in the same manner as

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2.1 other property. This subdivision does not apply to property exempt from taxation under  
2.2 section 272.01, subdivision 2, paragraph (b), clauses (2), (3), and (4), or to property  
2.3 exempt from taxation under section ~~272.0213~~ 272.02, subdivision 90.

2.4 **EFFECTIVE DATE.** This section is effective for taxes payable in 2010 and  
2.5 thereafter.

2.6 Sec. 3. **REPEALER.**

2.7 Minnesota Statutes 2008, section 272.0213, is repealed.

2.8 **EFFECTIVE DATE.** This section is effective for taxes payable in 2010 and  
2.9 thereafter.

APPENDIX  
Repealed Minnesota Statutes: 09-2597

**272.0213 LEASED SEASONAL-RECREATIONAL LAND.**

A county board may elect, by resolution, to exempt from taxation, including the tax under section 273.19, qualified lands. "Qualified lands" for purposes of this section means property that:

- (1) is owned by a county, city, town, the state, or the federal governments;
- (2) is rented by the entity for noncommercial seasonal-recreational or noncommercial seasonal-recreational residential use; and
- (3) was rented for the purposes specified in clause (2) and was exempt from taxation for property taxes payable in 2008.