

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 2209

(SENATE AUTHORS: HOWE)

DATE	D-PG	OFFICIAL STATUS
03/22/2021	1112	Introduction and first reading Referred to Taxes

- 1.1

A bill for an act
- 1.2

relating to taxation; property; solar energy generating systems; classification of
- 1.3

real property; amending Minnesota Statutes 2020, section 272.02, subdivision 24.
- 1.4

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

Section 1. Minnesota Statutes 2020, section 272.02, subdivision 24, is amended to read:
- 1.6

Subd. 24. **Solar energy generating systems.** Personal property consisting of solar energy
- 1.7

generating systems, as defined in section 272.0295, is exempt. If the real property upon
- 1.8

which a solar energy generating system is located is used primarily for solar energy
- 1.9

production subject to the production tax under section 272.0295, the real property shall be
- 1.10

classified as class 3a. If the real property upon which a solar energy generating system is
- 1.11

located is not used primarily for solar energy production subject to the production tax under
- 1.12

section 272.0295, the real property shall be classified without regard to the system. If real
- 1.13

property contains more than one solar energy generating system that cannot be combined
- 1.14

with the nameplate capacity of another solar energy generating system for the purposes of
- 1.15

the production tax under section 272.0295, then the real property upon which the systems
- 1.16

are located shall be classified as class 3a.
- 1.17

EFFECTIVE DATE. This section is effective beginning with property taxes payable
- 1.18

in 2022 and thereafter.