

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 4155

(SENATE AUTHORS: EICHORN)

DATE	D-PG	OFFICIAL STATUS
03/09/2020	5345	Introduction and first reading Referred to Taxes

- 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 2018, 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 2018, 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 (c) For assessment years 2019 and 2020, an exemption application under this subdivision
- 1.20 must be filed with the county assessor by July 1, 2020. Property taxes paid on property

- 2.1 exempt under this section for taxes payable in 2020 only shall be refunded by the county
- 2.2 by August 1, 2020.
- 2.3 **EFFECTIVE DATE.** This section is effective retroactively from assessment year 2019.