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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. **2181**

03/15/2021 Authored by Anderson, Urdahl and Theis
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; 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.