

SESSION LAWS
of the
STATE OF MINNESOTA

ENACTED AT THE EXTRA
SESSION OF THE STATE LEGISLATURE
COMMENCING APRIL 25, 1959

EXTRA SESSION
CHAPTER 1—H. F. No. 37

An act relating to the taxation of exempt real and personal property leased, loaned or made available to individuals, associations or corporations in connection with a business conducted for profit; amending Minnesota Statutes 1957, Sections 272.01 and 273.19.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1957, Section 272.01, is amended to read:

272.01 Property subject to taxation. *Subdivision 1.* All real and personal property in this state, and all personal property of persons residing therein, including the property of corporations, banks, banking companies, and bankers, is taxable, except such as is by law exempt from taxation.

Subd. 2. When any real or personal property which for any reason is exempt from ad valorem taxes, and taxes in lieu thereof, is leased, loaned, or otherwise made available and used by a private individual, association or corporation in connection with a business conducted for profit; except where such use is by way of a concession in or relative to the use in whole or part of a public park, market, fair grounds, airport, port authority, municipal auditorium, municipal museum or municipal stadium there shall be imposed a tax, for the privilege of so using or possessing such real or personal property, in the same amount and to the same extent as though the lessee

or user was the owner of such property. Taxes imposed by this subdivision shall be due and payable as in the case of personal property taxes and such taxes shall be assessed to such lessees or users of real or personal property in the same manner as taxes assessed to owners of real or personal property, except that such taxes shall not become a lien against the property. When due, such taxes shall constitute a debt due from the lessee or user to the state, township, city, village, county and school district for which the taxes were assessed and shall be collected in the same manner as personal property taxes.

Subd. 3. The provisions of subdivision 2 shall not apply to:

(a) Federal property for which payments are made in lieu of taxes in amounts equivalent to taxes which might otherwise be lawfully assessed;

(b) Real estate exempt from ad valorem taxes and taxes in lieu thereof which is leased, loaned or otherwise made available to telephone companies or electric, light and power companies upon which personal property consisting of transmission and distribution lines is situated and assessed pursuant to sections 273.37, 273.38, 273.40 and 273.41, or upon which are situated the communication lines of express, railway, telephone or telegraph companies, and pipelines used for the transmission and distribution of petroleum products;

(c) Property presently owned by any educational institution chartered by the territorial legislature.

Subd. 4. In the event that any of the provisions of subdivision 3 render this act unconstitutional, that portion of subdivision 3 shall be severable and of no effect.

Sec. 2. Minnesota Statutes 1957, Section 273.19, is amended to read:

273.19 Lessees and equitable owners. Property held under a lease for a term of three or more years, and not taxable under section 272.01, subdivision 2, or under a contract for the purchase thereof, when the property belongs to the state, or to any religious, scientific, or benevolent society or institution, incorporated or unincorporated, or to any railroad company or other corporation whose property is not taxed in the same manner as other property, or when the property is school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

Sec. 3. *The provisions of this act shall apply to taxes for the year 1959 and subsequent years.*

Approved May 1, 1959.

EXTRA SESSION

CHAPTER 2—H. F. No. 9

[Not Coded]

An act authorizing the governor to submit an application to the secretary of health, education, and welfare for funds to be used pursuant to provisions of the White House conference on aging act and to designate an officer to receive such payment and to assume responsibility for organizing and conducting a state conference on aging.

WHEREAS, the congress of the United States has determined that there exists a need for legislation to formulate recommendations for immediate action in improving and developing programs to permit the country to take advantage of the experience and skills of older persons in our population, to create conditions which will better enable them to meet their needs; and

WHEREAS, in recognition of this need the congress of the United States has passed an act cited as the White House conference on aging act; and

WHEREAS, the congress has authorized that funds be made available to each state, upon application, for the exclusive purposes of planning and conducting a state conference on aging; developing facts and recommendations prior to such conference; preparing a report of its findings for presentation to the White House conference on aging; and in defraying costs incident to the state's delegates attending the White House conference on aging; and

WHEREAS, the White House conference on aging act provides further that such payment shall be made by the secretary to an officer designated by the governor of the state to receive such payment and to assume responsibility for organizing and conducting the state conference; and

WHEREAS, the legislature of the state of Minnesota does also recognize the need for legislation in this field and for action in improving and developing programs for the aged;