## CHAPTER 203–S.F.No. 396

An act relating to agriculture; modifying the classification of horses as livestock; amending Minnesota Statutes 2010, section 17.459, subdivision 2; proposing coding for new law in Minnesota Statutes, chapter 17; repealing Minnesota Statutes 2010, section 17.459, subdivision 3.

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

## Section1.[17.345]NOTDETERMINATIVEFORPROPERTYCLASSIFICATION.

Participating in an agricultural pursuit identified in this chapter is not determinative for the classification of property under chapter 273.

Sec. 2. Minnesota Statutes 2010, section 17.459, subdivision 2, is amended to read:

Subd. 2. **Agricultural pursuit.** Raising horses and other equines is agricultural production and an agricultural pursuit. A horse breeding farm, horse training farm, horse boarding farm, or a farm combining those purposes is an agricultural operation.

## Sec. 3. <u>REPEALER.</u>

Minnesota Statutes 2010, section 17.459, subdivision 3, is repealed.

Presented to the governor April 18, 2012

Signed by the governor April 20, 2012, 5:18 p.m.