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State of Minnesota

HOUSE OF REPRESENTATIVES

FIFTH SPECIAL SESSION

H. F. No. **45**

10/13/2020 Authored by Marquart
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 taxes; property taxes; waiving requirements for removal of structures;
1.3 amending Minnesota Statutes 2018, section 272.38, subdivision 1.

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

1.5 Section 1. Minnesota Statutes 2018, section 272.38, subdivision 1, is amended to read:

1.6 Subdivision 1. **Taxes to be first paid.** (a) No structures, standing timber, minerals, sand,
1.7 gravel, peat, subsoil, or topsoil shall be removed from any tract of land until all the taxes
1.8 assessed against such tract and due and payable shall have been fully paid and discharged.
1.9 When the commissioner of management and budget or the county auditor has reason to
1.10 believe that any such structure, timber, minerals, sand, gravel, peat, subsoil, or topsoil will
1.11 be removed from such tract before such taxes shall have been paid, either may direct the
1.12 county attorney to bring suit in the name of the state to enjoin any and all persons from
1.13 removing such structure, timber, minerals, sand, gravel, peat, subsoil, or topsoil therefrom
1.14 until such taxes are paid. No bond shall be required of plaintiff in such suit.

1.15 (b) If the county auditor determines that the removal of a structure is in the public interest,
1.16 including the health, safety, and well-being of the surrounding area, and that removal will
1.17 not impair the collection of property taxes, the county auditor may waive the requirements
1.18 of this subdivision.

1.19 **EFFECTIVE DATE.** This section is effective the day following final enactment.