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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1593

03/14/2013 Authored by Persell, Torkelson and Mahoney
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; clarifying manufactured homes as dealer inventory;
1.3 amending Minnesota Statutes 2012, section 168.012, subdivision 9, by adding a
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2012, section 168.012, subdivision 9, is amended to read:

1.7 Subd. 9. **Manufactured homes and park trailers.** Manufactured homes and park
1.8 trailers shall not be taxed as motor vehicles using the public streets and highways and shall
1.9 be exempt from the motor vehicle tax provisions of this chapter. Except as provided in
1.10 section 273.125, manufactured homes and park trailers shall be taxed as personal property.
1.11 The provisions of Minnesota Statutes 1957, section 272.02 or any other act providing for
1.12 tax exemption shall be inapplicable to manufactured homes and park trailers, except such
1.13 manufactured homes as are held by a licensed dealer or limited dealer and exempted as
1.14 inventory under subdivision 9a. Travel trailers not conspicuously displaying current
1.15 registration plates on the property tax assessment date shall be taxed as manufactured
1.16 homes if occupied as human dwelling places.

1.17 **EFFECTIVE DATE.** This section is effective for taxes payable in 2014 and
1.18 thereafter.

1.19 Sec. 2. Minnesota Statutes 2012, section 168.012, is amended by adding a subdivision
1.20 to read:

1.21 Subd. 9a. **Manufactured home as dealer inventory.** Manufactured homes as
1.22 defined in section 327.31, subdivision 6, shall be considered as dealer inventory if the
1.23 home is:

- 2.1 (1) listed as inventory and held by a licensed or limited dealer;
- 2.2 (2) unoccupied and not available for rent;
- 2.3 (3) may or may not be permanently connected to utilities when located in a
- 2.4 manufactured park; and
- 2.5 (4) may or may not be temporarily connected to utilities when located at a dealer's
- 2.6 sales center.

- 2.7 **EFFECTIVE DATE.** This section is effective for taxes payable in 2014 and
- 2.8 thereafter.