

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 110

(SENATE AUTHORS: EKEN)

DATE
01/12/2017

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; property; allowing the full amount of tax on an agricultural
1.3 homestead to qualify for the property tax refund and the special property tax refund;
1.4 amending Minnesota Statutes 2016, section 290A.03, subdivision 6.

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

1.6 Section 1. Minnesota Statutes 2016, section 290A.03, subdivision 6, is amended to read:

1.7 Subd. 6. **Homestead.** "Homestead" means the dwelling occupied as the claimant's
1.8 principal residence and so much of the land surrounding it, not exceeding ten acres, as is
1.9 reasonably necessary for use of the dwelling as a home and any other property used for
1.10 purposes of a homestead as defined in section 273.13, subdivision 22, ~~except for agricultural~~
1.11 ~~land assessed as part of a homestead pursuant to~~ that in the case of an agricultural homestead,
1.12 homestead has the meaning given in section 273.13, subdivision 23, ~~"homestead" is limited~~
1.13 ~~to the house and garage and immediately surrounding one acre of land.~~ The homestead may
1.14 be owned or rented and may be a part of a multidwelling or multipurpose building and the
1.15 land on which it is built. A manufactured home, as defined in section 273.125, subdivision
1.16 8, or a park trailer taxed as a manufactured home under section 168.012, subdivision 9,
1.17 assessed as personal property may be a dwelling for purposes of this subdivision.

1.18 **EFFECTIVE DATE.** This section is effective for refunds based on property taxes
1.19 payable in 2018 and thereafter.