

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 672

(SENATE AUTHORS: WESTROM and Howe)

DATE
01/31/2019

D-PG
213 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to property taxes; increasing the number of acres exempt under the
1.3 agricultural historical society property exemption; amending Minnesota Statutes
1.4 2018, section 272.02, subdivision 49.

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

1.6 Section 1. Minnesota Statutes 2018, section 272.02, subdivision 49, is amended to read:

1.7 Subd. 49. **Agricultural historical society property.** Property is exempt from taxation
1.8 if it is owned by a nonprofit charitable or educational organization that qualifies for
1.9 exemption under section 501(c)(3) of the Internal Revenue Code and meets the following
1.10 criteria:

1.11 (1) the property is primarily used for storing and exhibiting tools, equipment, and artifacts
1.12 useful in providing an understanding of local or regional agricultural history. Primary use
1.13 is determined each year based on the number of days the property is used solely for storage
1.14 and exhibition purposes;

1.15 (2) the property is limited to a maximum of ~~20~~ 40 acres per owner per county, but
1.16 includes the land and any taxable structures, fixtures, and equipment on the land;

1.17 (3) the property is not used for a revenue-producing activity for more than ten days in
1.18 each calendar year; and

1.19 (4) the property is not used for residential purposes on either a temporary or permanent
1.20 basis.

1.21 **EFFECTIVE DATE.** This section is effective for assessments beginning in 2019.