

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 4158

(SENATE AUTHORS: CHAMBERLAIN)

DATE	D-PG	OFFICIAL STATUS
03/21/2022	5475	Introduction and first reading Referred to Taxes

- 1.1 A bill for an act
- 1.2 relating to taxation; property; extending property tax exemption for certain property
- 1.3 owned by an Indian tribe; amending Minnesota Statutes 2020, section 272.02,
- 1.4 subdivision 98.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2020, section 272.02, subdivision 98, is amended to read:
- 1.7 Subd. 98. **Certain property owned by an Indian tribe.** (a) Property is exempt that:
- 1.8 (1) was classified as 3a under section 273.13, subdivision 24, for taxes payable in 2013;
- 1.9 (2) is located in a city of the first class with a population greater than 300,000 as of the
- 1.10 2010 federal census;
- 1.11 (3) was on January 2, 2012, and is for the current assessment owned by a federally
- 1.12 recognized Indian tribe, or its instrumentality, that is located within the state of Minnesota;
- 1.13 and
- 1.14 (4) is used exclusively for tribal purposes or institutions of purely public charity as
- 1.15 defined in subdivision 7.
- 1.16 (b) For purposes of this subdivision, a "tribal purpose" means a public purpose as defined
- 1.17 in subdivision 8 and includes noncommercial tribal government activities. Property that
- 1.18 qualifies for the exemption under this subdivision is limited to no more than two contiguous
- 1.19 parcels and structures that do not exceed in the aggregate 20,000 square feet. Property
- 1.20 acquired for single-family housing, market-rate apartments, agriculture, or forestry does
- 1.21 not qualify for this exemption. The exemption created by this subdivision expires with taxes
- 1.22 payable in ~~2024~~ 2034.

- 2.1 (c) Property exempt under this section is exempt from the requirements of section
- 2.2 272.025.
- 2.3 **EFFECTIVE DATE.** This section is effective for taxes payable in 2022.