

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

S.F. No. 4471

(SENATE AUTHORS: DRAHEIM and Koran)

DATE	D-PG	OFFICIAL STATUS
04/16/2020	5625	Introduction and first reading Referred to Taxes See SF3843, Art. 1, Sec. 4

1.1 A bill for an act

1.2 relating to taxation; property; establishing a moratorium on reclassifying short-term

1.3 rental properties.

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

1.5 Section 1. **MORATORIUM ON CHANGES IN ASSESSMENT; SHORT-TERM**

1.6 **RENTAL PROPERTIES.**

1.7 For assessment years 2020 and 2021, property that the assessor determines to be used

1.8 for short-term rental purposes based on the assessor's determination of the property's primary

1.9 use must receive the same classification under Minnesota Statutes, section 273.13, as the

1.10 property received for assessment year 2019, unless the change is necessary to correct an

1.11 error.

1.12 **EFFECTIVE DATE.** This section is effective for assessment years 2020 and 2021

1.13 only.