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State of Minnesota
HOUSE OF REPRESENTATIVES
NINETIETH SESSION

H. F. No. 2715

05/20/2017 Authored by Layman
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 the Sustainable Forest Incentive Act; modifying eligibility requirements;
1.3 amending Minnesota Statutes 2016, section 290C.02, subdivision 6.

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

1.5 Section 1. Minnesota Statutes 2016, section 290C.02, subdivision 6, is amended to read:

1.6 Subd. 6. **Forest land.** "Forest land" means land containing a minimum of 20 contiguous
1.7 acres for which the owner has implemented a forest management plan that was prepared or
1.8 updated within the past ten years by an approved plan writer. For purposes of this subdivision,
1.9 acres are considered to be contiguous even if they are separated by a road, waterway, railroad
1.10 track, or other similar intervening property. At least 50 percent of the contiguous acreage
1.11 must meet the definition of forest land in section 88.01, subdivision 7. For the purposes of
1.12 sections 290C.01 to 290C.11, forest land does not include (i) land used for residential or
1.13 agricultural purposes, (ii) land enrolled in the reinvest in Minnesota program, a state or
1.14 federal conservation reserve or easement reserve program under sections 103F.501 to
1.15 103F.531, the Minnesota agricultural property tax law under section 273.111, or land subject
1.16 to agricultural land preservation controls or restrictions as defined in section 40A.02 or
1.17 under the Metropolitan Agricultural Preserves Act under chapter 473H, (iii) ~~land exceeding~~
1.18 ~~60,000 acres that is subject to a single conservation easement funded under section 97A.056~~
1.19 ~~or a comparable permanent easement conveyed to a governmental or nonprofit entity; (iv)~~
1.20 any land that becomes subject to a conservation easement funded under section 97A.056
1.21 or a comparable permanent easement conveyed to a governmental or nonprofit entity after
1.22 May 30, 2013; or ~~(iv)~~ (iv) land improved with a structure, pavement, sewer, campsite, or

2.1 any road, other than a township road, used for purposes not prescribed in the forest
2.2 management plan.

2.3 **EFFECTIVE DATE; APPLICATION.** This section is effective retroactively for
2.4 payments due under Minnesota Statutes, section 290C.08, beginning for payments due to
2.5 be made in 2014. In order to qualify for retroactive payments, the following requirements
2.6 must be met: (1) the owner of land exceeding 60,000 acres that is subject to a single
2.7 conservation easement funded under Minnesota Statutes, section 97A.056 or a comparable
2.8 permanent easement conveyed to a governmental or nonprofit entity, must submit an
2.9 application to the commissioner of revenue, in a form and manner and at a time acceptable
2.10 to the commissioner, establishing that the affected property and its use met the requirement
2.11 of Minnesota Statutes, chapter 290C, as amended by this section; (2) the owner and each
2.12 county in which the land is located must certify to the commissioner that no petitions
2.13 challenging the market value of the property are pending under Minnesota Statutes, chapter
2.14 278; and (3) the requirements of clauses (1) and (2) must be satisfied by October 1, 2017.
2.15 No interest accrues on payment under this section for periods before November 1, 2017.