

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 1578

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DATE
03/01/2017

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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; personal property; exempting a certain electric generation
 1.3 facility; amending Minnesota Statutes 2016, section 272.02, by adding a
 1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 272.02, is amended by adding a subdivision
 1.7 to read:

1.8 Subd. 100. **Electric generation facility; personal property.** (a) Notwithstanding
 1.9 subdivision 9, clause (a), attached machinery and other personal property that is part of an
 1.10 electric generation facility with more than 35 megawatts and less than 40 megawatts of
 1.11 installed capacity and that meets the requirements of this subdivision is exempt from taxation
 1.12 and payments in lieu of taxation. The facility must:

1.13 (1) be designed to utilize natural gas as a primary fuel;

1.14 (2) be owned and operated by a municipal power agency as defined in section 453.52,
 1.15 subdivision 8;

1.16 (3) be located within 800 feet of an existing natural gas pipeline;

1.17 (4) satisfy a resource deficiency identified in an approved integrated resource plan filed
 1.18 under section 216B.2422;

1.19 (5) be located outside the metropolitan area as defined under section 473.121, subdivision
 1.20 2; and

2.1 (6) have received, by resolution, the approval of the governing bodies of the city and
2.2 county in which it is located for the exemption of personal property provided by this
2.3 subdivision.

2.4 (b) Construction of the facility must have been commenced after January 1, 2015, and
2.5 before January 1, 2016. Property eligible for this exemption does not include electric
2.6 transmission lines and interconnections or gas pipelines and interconnections appurtenant
2.7 to the property or the facility.

2.8 **EFFECTIVE DATE.** This section is effective the day following final enactment.