

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 2245

(SENATE AUTHORS: EKEN)

DATE	D-PG	OFFICIAL STATUS
03/23/2017	1939	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; property; modifying the exemption for agricultural containment

1.3facilities; amending Minnesota Statutes 2016, section 272.02, subdivision 23.

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

1.5Section 1. Minnesota Statutes 2016, section 272.02, subdivision 23, is amended to read:

1.6Subd. 23. Secondary liquid agricultural chemical containment facilities. Secondary

1.7containment tanks, cache basins, and that portion of the structure needed for the containment

1.8facility used to confine agricultural chemicals as defined in section 18D.01, subdivision 3,

1.9as required by the commissioner of agriculture under chapter 18B or 18C, berms used by

1.10a reseller to contain agricultural chemical spills from primary storage containers and prevent

1.11runoff or leaching of liquid agricultural chemicals as defined in section 18D.01, subdivision

1.123, are exempt. For purposes of this subdivision, "reseller" means a person licensed by the

1.13commissioner of agriculture under section 18B.316 or 18C.415.

1.14EFFECTIVE DATE. This section is effective beginning with taxes payable in 2018

1.15provided that nothing in this section shall cause property that was classified as exempt

1.16property for taxes payable in 2017 to lose its exempt status for taxes payable in those years.