

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

**S.F. No. 421**

(SENATE AUTHORS: CARLSON)

DATE  
01/24/2019

D-PG  
154 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxes; property taxes; exempting community art space property from  
1.3 property taxation; amending Minnesota Statutes 2018, section 272.02, by adding  
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 272.02, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 102. Community art space property. Real and personal property is exempt if it  
1.9 is owned and operated by a private, nonprofit organization that is exempt from federal  
1.10 income taxation under section 501(c)(3) of the Internal Revenue Code and primarily used  
1.11 as a community art space. For purposes of this subdivision, "community art space" means  
1.12 a facility offering art studio and gallery space, as well as rooms for public and community  
1.13 meetings and events, located in a city of the second class in Dakota County with a population  
1.14 of more than 62,000.

1.15 EFFECTIVE DATE. This section is effective for assessment year 2019 and thereafter.