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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 1812

03/04/2021 Authored by Becker-Finn  
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 taxation; property; exempting certain property owned by an Indian tribe;  
1.3 amending Minnesota Statutes 2020, section 272.02, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2020, section 272.02, is amended by adding a subdivision  
1.6 to read:

1.7 Subd. 104. Certain property owned by an Indian tribe. Property is exempt that:

1.8 (1) is located in a county with a population greater than 28,000 but less than 29,000 as  
1.9 of the 2010 federal census;

1.10 (2) was on January 2, 2016, and is for the current assessment owned by a federally  
1.11 recognized Indian tribe or its instrumentality, that is located in Minnesota;

1.12 (3) was on January 2, 2016, erroneously treated as exempt under subdivision 7; and

1.13 (4) is used for the same purpose as the property was used on January 2, 2016.

1.14 EFFECTIVE DATE; APPLICATION. (a) This section is effective retroactively from  
1.15 assessment year 2019.

1.16 (b) For assessment years 2019, 2020, and 2021, an exemption application under this  
1.17 section must be filed with the county assessor by August 1, 2021. Property taxes paid on  
1.18 property exempt under this section for taxes payable in 2020 and 2021 shall be refunded  
1.19 by the county by September 1, 2021.