

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

S.F. No. 1657

(SENATE AUTHORS: EATON, Isaacson, Dziejczak, Newton and Hoffman)

DATE	D-PG	OFFICIAL STATUS
02/25/2019	521	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; property; repealing property tax exemption for manure pits;

1.3 repealing Minnesota Statutes 2018, section 272.02, subdivision 28.

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

1.5 Section 1. **REPEALER.**

1.6 Minnesota Statutes 2018, section 272.02, subdivision 28, is repealed.

1.7 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2020 and

1.8 thereafter.

APPENDIX
Repealed Minnesota Statutes: 19-3528

272.02 EXEMPT PROPERTY.

Subd. 28. **Manure pits.** Manure pits and appurtenances, which may include slatted floors and pipes, installed or operated in accordance with a permit, order, or certificate of compliance issued by the Minnesota Pollution Control Agency are exempt. The exemption shall continue for as long as the permit, order, or certificate issued by the Minnesota Pollution Control Agency remains in effect.