287.22 EXEMPTIONS.

The tax imposed by section 287.21 does not apply to:

(1) an executory contract for the sale of real property under which the purchaser is entitled to or does take possession of the real property, or any assignment or cancellation of the contract;

(2) a mortgage or an amendment, assignment, extension, partial release, or satisfaction of a mortgage;

(3) a will;

(4) a plat;

(5) a lease, amendment of lease, assignment of lease, or memorandum of lease;

(6) a deed, instrument, or writing in which the United States or any agency or instrumentality thereof is the grantor, assignor, transferor, conveyor, grantee, or assignee;

(7) a deed for a cemetery lot or lots;

(8) a deed of distribution by a personal representative;

(9) a deed to or from a co-owner partitioning their undivided interest in the same piece of real property;

(10) a deed or other instrument of conveyance issued pursuant to a permanent school fund land exchange under section 92.122 and related laws;

(11) a referee's or sheriff's certificate of sale in a mortgage or lien foreclosure sale;

(12) a referee's, sheriff's, or certificate holder's certificate of redemption from a mortgage or lien foreclosure sale issued under section 580.23 or other statute applicable to redemption by an owner of real property;

(13) a deed, instrument, or writing which grants, creates, modifies, or terminates an easement;

(14) a decree of marriage dissolution, as defined in section 287.01, subdivision 4, or a deed or other instrument between the parties to the dissolution made pursuant to the terms of the decree; and

(15) a transfer on death deed under section 507.071, and any affidavit or other document to the extent it references a transfer on death deed.

History: *1961 c 647 s 2; 1963 c 249 s 1; 1971 c 835 s 1; 1975 c 347 s 1; 1984 c 590 s 1; 1987 c 268 art 14 s 16; 1991 c 291 art 21 s 11; 1993 c 375 art 3 s 40; 1997 c 31 art 3 s 13; 1997 c 231 art 16 s 9; 1999 c 31 s 13; 2008 c 154 art 14 s 3; 2008 c 341 art 2 s 4; 2009 c 88 art 9 s 3; 1Sp2019 c 4 art 3 s 118*