61B.30 TAX EXEMPTIONS.

Subdivision 1. **State fees and taxes.** The association is exempt from payment of all taxes imposed under chapter 297I and all fees and all other taxes levied by this state or its subdivisions, except taxes levied on real property.

Subd. 2. **Federal and foreign state taxes.** The association may seek exemption from payment of all fees and taxes levied by the federal or any other state government or its subdivision.

History: *1993 c 319 s 15; 2000 c 394 art 2 s 12*