272.0213 LEASED SEASONAL-RECREATIONAL LAND.

(a) Qualified lands, as defined in this section, are exempt from taxation, including the tax under section 273.19. "Qualified lands" for purposes of this section means land that:

(1) is owned by a county, city, town, or the state; and

(2) is rented by the entity for noncommercial seasonal-recreational, noncommercial seasonal-recreational residential use, or class 1c commercial seasonal-recreational residential use.

(b) Lands owned by the federal government and rented for noncommercial seasonal-recreational, noncommercial seasonal-recreational residential, or class 1c commercial seasonal-recreational residential use are exempt from taxation, including the tax under section 273.19.

History: *2008 c 366 art 6 s 7; 2010 c 389 art 1 s 4; 1Sp2017 c 1 art 2 s 6*