**469.127 TAX STATUS.**

The pedestrian skyway system, underground pedestrian concourse, the people mover system, and publicly owned parking structures are declared to be public property to be used for essential public and governmental purposes. They are exempt from all taxes and special assessments of the city, county, state, or any political subdivision thereof, except to the extent that the property is subject to the sales and use tax under chapter 297A. Taxes do not include charges for utilities and special services such as heat, water, electricity, gas, sewage disposal, or garbage removal.

**History:** *1987 c 291 s 128; 2000 c 418 art 2 s 8*