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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 174

01/24/2013 Authored by Allen, Davids, Clark and Davnie  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; property; exempting certain nonprofit property owned by  
1.3 an Indian tribe; amending Minnesota Statutes 2012, section 272.02, by adding a  
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2012, section 272.02, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 98. **Certain property owned by an Indian tribe.** Property located in a city  
1.9 of the first class that is owned by a federally recognized Indian tribe within the state of  
1.10 Minnesota and used for tribal purposes is exempt. For purposes of this subdivision, "tribal  
1.11 purposes" includes tribal government activities, services to members of the tribe, and sales  
1.12 by or for the benefit of members of the tribe.

1.13 **EFFECTIVE DATE.** This section is effective for taxes payable in 2013 and  
1.14 thereafter.