

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 5041**

(SENATE AUTHORS: MOHAMED)

DATE  
03/18/2024

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12410 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; establishing a property tax exemption for certain  
1.3 property owned by an Indian Tribe; amending Minnesota Statutes 2022, section  
1.4 272.02, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 272.02, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 106. Certain property owned by an Indian Tribe. (a) Property is exempt that:

1.9 (1) was classified as class 3a under section 273.13, subdivision 24, for taxes payable in  
1.10 2024;

1.11 (2) is located in a city of the first class with a population greater than 400,000 as of the  
1.12 2020 federal census; and

1.13 (3) was on January 1, 2023, and is for the current assessment, owned by a federally  
1.14 recognized Indian Tribe, or its instrumentality, that is located within the state of Minnesota.

1.15 (b) Property that qualifies for the exemption under this subdivision is limited to no more  
1.16 than two contiguous parcels and structures that do not exceed, in the aggregate, 40,000  
1.17 square feet. Property used for single-family housing, market-rate apartments, agriculture,  
1.18 or forestry does not qualify for this exemption.

1.19 EFFECTIVE DATE. This section is effective beginning with assessment year 2025.