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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 178

01/09/2023 Authored by Stephenson and Norris
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; establishing an exemption for energy storage systems;
1.3 amending Minnesota Statutes 2022, section 272.02, by adding a subdivision.

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

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

1.7 Subd. 105. Energy storage systems. (a) Personal property consisting of an energy
1.8 storage system is exempt. For the purposes of this subdivision, "energy storage system" has
1.9 the meaning given in section 216B.2422, subdivision 1, paragraph (f). The land on which
1.10 the property is located remains taxable and must be classified as class 3a under section
1.11 273.13, subdivision 24.

1.12 (b) Taxpayers may apply to the county for a refund of any tax paid on property exempt
1.13 under paragraph (a) for property taxes payable in 2022 and 2023. The county may prescribe
1.14 the form and manner of the application. The county auditor must certify to the commissioner
1.15 of revenue the amount needed for refunds of state general tax under this section, which the
1.16 commissioner must pay to the county. An amount necessary for refunds under this paragraph
1.17 is appropriated from the general fund to the commissioner of revenue in fiscal year 2024.
1.18 This paragraph expires June 30, 2024.

1.19 (c) For assessment year 2023, an exemption application under this section must be filed
1.20 with the county assessor by August 1, 2023.

1.21 EFFECTIVE DATE. (a) Paragraph (a) is effective beginning with assessment year
1.22 2023.

2.1 (b) Paragraph (b) is effective the day following final enactment.