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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. 875

01/25/2023 Authored by Becker-Finn, Davids and Hollins
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; extending property tax exemption for certain property
1.3 owned by an Indian tribe; amending Minnesota Statutes 2022, section 272.02,
1.4 subdivision 98.

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

1.6 Section 1. Minnesota Statutes 2022, section 272.02, subdivision 98, is amended to read:

1.7 Subd. 98. Certain property owned by an Indian tribe. (a) Property is exempt that:

1.8 (1) was classified as 3a under section 273.13, subdivision 24, for taxes payable in 2013;

1.9 (2) is located in a city of the first class with a population greater than 300,000 as of the
1.10 2010 federal census;

1.11 (3) was on January 2, 2012, and is for the current assessment owned by a federally
1.12 recognized Indian tribe, or its instrumentality, that is located within the state of Minnesota;
1.13 and

1.14 (4) is used exclusively for tribal purposes or institutions of purely public charity as
1.15 defined in subdivision 7.

1.16 (b) For purposes of this subdivision, a "tribal purpose" means a public purpose as defined
1.17 in subdivision 8 and includes noncommercial tribal government activities. Property that
1.18 qualifies for the exemption under this subdivision is limited to no more than two contiguous
1.19 parcels and structures that do not exceed in the aggregate 20,000 square feet. Property
1.20 acquired for single-family housing, market-rate apartments, agriculture, or forestry does
1.21 not qualify for this exemption. The exemption created by This subdivision expires with
1.22 taxes payable in 2024 2034.

2.1 (c) Property exempt under this section is exempt from the requirements of section
2.2 272.025.

2.3 **EFFECTIVE DATE.** This section is effective for property taxes payable in 2023 and
2.4 thereafter.