

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

S.F. No. 383

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DATE	D-PG	OFFICIAL STATUS
01/22/2019	139	Introduction and first reading Referred to Taxes
02/27/2019	561	Author added Rarick

1.1 A bill for an act

1.2 relating to taxation; property; expanding exemption for certain property owned by

1.3 an Indian tribe; amending Minnesota Statutes 2018, section 272.02, subdivision

1.4 101.

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

1.6 Section 1. Minnesota Statutes 2018, section 272.02, subdivision 101, is amended to read:

1.7 Subd. 101. **Certain property owned by an Indian tribe.** (a) Property is exempt that:

1.8 (1) is located in a city of the first class with a population less than 100,000 as of the

1.9 2010 federal census;

1.10 (2) was on January 1, 2016, and is for the current assessment, owned by a federally

1.11 recognized Indian tribe, or its instrumentality, that is located within the state of Minnesota;

1.12 and

1.13 (3) is used exclusively as a medical clinic or pharmacy.

1.14 (b) Property that qualifies for the exemption under this subdivision is limited to ~~no more~~

1.15 ~~than two contiguous~~ parcels and structures that do not exceed, in the aggregate, ~~30,000~~

1.16 34,000 square feet. Property acquired for single-family housing, market-rate apartments,

1.17 agriculture, or forestry does not qualify for this exemption. The exemption created by this

1.18 subdivision expires with taxes payable in 2028.