

1.1 A bill for an act

1.2 relating to taxation; personal property; exempting a certain electric generation  
1.3 facility; amending Minnesota Statutes 2014, 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 2014, section 272.02, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 100. **Electric generation facility; personal property.** (a) Notwithstanding  
1.9 subdivision 9, clause (a), attached machinery and other personal property that is part of  
1.10 an electric generation facility with more than 35 megawatts and less than 40 megawatts  
1.11 of installed capacity and that meets the requirements of this subdivision is exempt. The  
1.12 facility must:

1.13 (1) be designed to utilize natural gas as a primary fuel;

1.14 (2) be owned and operated by a municipal power agency as defined in section  
1.15 453.52, subdivision 8;

1.16 (3) be located within 800 feet of an existing natural gas pipeline;

1.17 (4) satisfy a resource deficiency identified in an approved integrated resource plan  
1.18 filed under section 216B.2422;

1.19 (5) be located outside the metropolitan area as defined under section 473.121,  
1.20 subdivision 2; and

1.21 (6) have received, by resolution, the approval of the governing bodies of the city  
1.22 and county in which it is located for the exemption of personal property provided by  
1.23 this subdivision.

2.1            (b) Construction of the facility must have been commenced after January 1, 2015,  
2.2            and before January 1, 2016. Property eligible for this exemption does not include electric  
2.3            transmission lines and interconnections or gas pipelines and interconnections appurtenant  
2.4            to the property or the facility.

2.5            **EFFECTIVE DATE.** This section is effective the day following final enactment.