

1.1 A bill for an act

1.2 relating to taxation; property; repealing exemption for agricultural containment  
1.3 facilities; repealing Minnesota Statutes 2014, section 272.02, subdivision 23.

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

1.5 Section 1. **REPEALER.**

1.6 Minnesota Statutes 2014, section 272.02, subdivision 23, is repealed.

1.7 **EFFECTIVE DATE.** This section is effective for taxes payable in 2015.

APPENDIX  
Repealed Minnesota Statutes: 15-1777

**272.02 EXEMPT PROPERTY.**

Subd. 23. **Agricultural containment facilities.** Containment tanks, cache basins, and that portion of the structure needed for the containment facility used to confine agricultural chemicals as defined in section 18D.01, subdivision 3, as required by the commissioner of agriculture under chapter 18B or 18C, are exempt.