

1.1 A bill for an act

1.2 relating to taxation; extending property tax exemption for apprenticeship training
1.3 facilities to land; amending Minnesota Statutes 2008, section 272.02, subdivision
1.4 86.

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

1.6 Section 1. Minnesota Statutes 2008, section 272.02, subdivision 86, is amended to read:

1.7 Subd. 86. **Apprenticeship training facilities.** All or a portion of a building used
1.8 exclusively for a state-approved apprenticeship program through the Department of Labor
1.9 and Industry is exempt if (1) it is owned and operated by a nonprofit corporation, (2) the
1.10 program participants receive no compensation, and (3) it is located in the Minneapolis
1.11 and St. Paul standard metropolitan statistical area as determined by the 2000 federal
1.12 census or in a city outside the Minneapolis and St. Paul standard metropolitan statistical
1.13 area that has a population of 7,500 or greater according to the most recent federal census.
1.14 This exemption ~~does not include~~ includes the land on which the building is located, not
1.15 to exceed one-half acre.

1.16 **EFFECTIVE DATE.** This section is effective for assessment year 2009, for taxes
1.17 payable in 2010, and thereafter.