

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

S.F. No. 363

(SENATE AUTHORS: HAUSCHILD and Weber)

DATE
01/21/2025

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; property; establishing a property tax exemption for certain
1.3 property owned by an Indian Tribe; amending Minnesota Statutes 2024, section
1.4 272.02, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2024, section 272.02, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 106. Certain property owned by an Indian Tribe. Property is exempt that:

1.9 (1) was classified as class 2b under section 273.13, subdivision 23, for taxes payable in
1.10 2025;

1.11 (2) is located within a county with a population greater than 5,580 but less than 5,620
1.12 according to the 2020 federal census;

1.13 (3) is located in an unorganized territory with a population less than 800 according to
1.14 the 2020 federal census; and

1.15 (4) was on January 2, 2023, and is for the current assessment, owned by a federally
1.16 recognized Indian Tribe, or its instrumentality, that is located within the state of Minnesota.

1.17 EFFECTIVE DATE. This section is effective beginning with assessment year 2026.