On January 24, 2025, the Minnesota Supreme Court held that 68 members are necessary to constitute a quorum of the House. 12/05/24 This document reflects proceedings that occurred by the forest hard decision was issued and the proceeding of the House. See Simon v. Demuth, No. A25-0066 (Minn. Jan. 24, 2025) (consolidated with Hortman et al. v. Demuth et al., No. A25-0068).

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01/22/2025 Authored by Davids and Skraba The bill was read for the first time and referred to the Committee on Taxes

1.1	A bill for an act
1.2 1.3 1.4	relating to taxation; property; establishing a property tax exemption for certain property owned by an Indian Tribe; amending Minnesota Statutes 2024, section 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	<u>2025;</u>
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.