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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 123

01/22/2025

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

- 1.1A bill for an act
- 1.2relating to taxation; property; establishing a property tax exemption for certain
- 1.3property owned by an Indian Tribe; amending Minnesota Statutes 2024, section
- 1.4272.02, by adding a subdivision.
- 1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6Section 1. Minnesota Statutes 2024, section 272.02, is amended by adding a subdivision
- 1.7to read:
- 1.8Subd. 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
- 1.102025;
- 1.11(2) is located within a county with a population greater than 5,580 but less than 5,620
- 1.12according to the 2020 federal census;
- 1.13(3) is located in an unorganized territory with a population less than 800 according to
- 1.14the 2020 federal census; and
- 1.15(4) was on January 2, 2023, and is for the current assessment, owned by a federally
- 1.16recognized Indian Tribe, or its instrumentality, that is located within the state of Minnesota.
- 1.17EFFECTIVE DATE. This section is effective beginning with assessment year 2026.