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Senate

State of Minnesota

S.F. No. 3898 – Modifying Definition of Attachments and Appurtenances of Cooperative Utility Distribution Lines (as proposed to be amended by A-1)

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SF 3898 modifies the definition of “attachments and appurtenances” of cooperative utility distribution lines. Under current law, distribution lines, including attachments and appurtenances, that are located in rural area, and owned by a cooperative association, are exempt from taxation. Instead, the cooperative pays a tax of \$10 per 100 members. SF 3898 specifies that “attachments and appurtenances” includes all cooperative association-owned metering equipment, streetlights, and any other infrastructure that is physically or electrically connected to the cooperative association’s distribution system.

Effective beginning with assessment year 2023.