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Senate

State of Minnesota

S.F. No. 1242 – Modifying Definition of Attachments and Appurtenances of Cooperative Utility Distribution Lines (as proposed to be amended by A-1)

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SF 1242 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 a rural area, and owned by a cooperative association are exempt from taxation. Instead, the cooperative pays a tax of \$10 per 100 members. SF 1242 specifies that “attachments and appurtenances” includes all cooperative association-owned metering and streetlighting equipment that is physically or electrically connected to the cooperative association’s distribution system.

Effective beginning with assessment year 2024.