

S.F. No. 132 – Modifying Definition of Attachments and Appurtenances of Cooperative Utility Distribution Lines

Author: Senator Aric Putnam

Prepared by: Eric Silvia, Senate Counsel (eric.silvia@mnsenate.gov)

Date: January 22, 2025

SF 132 replaces an outdated reference to the “attachments and appurtenances” of cooperative utility distribution lines. Under current law, distribution lines, including attachments and appurtenances, that are located in rural areas and owned by a cooperative association, are exempt from taxation. Instead, the association pays a tax of \$10 per 100 members. SF 132 clarifies that the tax is in lieu of property taxes on that part of the association’s distribution system, not including substations or transmission or generation equipment, located in rural areas. References to “attachments and appurtenances” in other property tax statutes are also updated.

Effective beginning with assessment year 2026.



Senate Counsel, Research, and Fiscal Analysis provides nonpartisan legislative, legal, fiscal, and analytical services to the Minnesota Senate. This document can be made available in different formats upon request.

www.senate.mn/scrfa/home | 651-296-4791
95 University Ave. W., STE 3300, Saint Paul, MN, 55155