

SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION

S.F. No. 363

(SENATE AUTHORS: HAUSCHILD and Weber)

DATE	D-PG	OFFICIAL STATUS
01/21/2025	123	Introduction and first reading Referred to 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.