

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1579

(SENATE AUTHORS: MOHAMED)

DATE	D-PG	OFFICIAL STATUS
02/20/2025	435	Introduction and first reading Referred to Taxes See First Special Session, HF9

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. (a) Property is exempt that:

1.9(1) was classified as class 3a under section 273.13, subdivision 24, for taxes payable in

1.102025;

1.11(2) is located in a city of the first class with a population greater than 400,000 as of the

1.122020 federal census;

1.13(3) was on January 1, 2024, and is for the current assessment, owned by a federally

1.14recognized Indian Tribe, or its instrumentality, that is located within the state of Minnesota;

1.15and

1.16(4) is used exclusively for Tribal purposes or institutions of purely public charity as

1.17defined in subdivision 7.

1.18(b) Property that qualifies for the exemption under this subdivision is limited to one

1.19parcel that does not exceed 40,000 square feet. Property used for single-family housing,

1.20market-rate apartments, agriculture, or forestry does not qualify for this exemption.

1.21EFFECTIVE DATE. This section is effective beginning with assessment year 2026.