

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 4678

03/25/2026 Authored by Davids and Kozlowski  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; property; modifying exemption for certain property owned by  
1.3 an Indian Tribe; amending Minnesota Statutes 2024, section 272.02, subdivision  
1.4 101.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2024, section 272.02, subdivision 101, is amended to read:

1.7 Subd. 101. **Certain property owned by an Indian tribe.** (a) Property is exempt that:

1.8 (1) is located in a city of the first class with a population less than 100,000 as of the  
1.9 2010 federal census;

1.10 (2) was on January 1, 2016, and is for the current assessment, owned by a federally  
1.11 recognized Indian tribe, or its instrumentality, that is located within the state of Minnesota;  
1.12 and

1.13 (3) is used exclusively as a medical clinic.

1.14 (b) Property that qualifies for the exemption under this subdivision is limited to no more  
1.15 than ~~two~~ five contiguous parcels and structures that do not exceed, in the aggregate, 30,000  
1.16 square feet. Property acquired for single-family housing, market-rate apartments, agriculture,  
1.17 or forestry does not qualify for this exemption. The exemption created by this subdivision  
1.18 expires with taxes payable in ~~2028~~ 2038.

1.19 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2027.