

1.1 moves to amend H.F. No. 178 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2022, section 272.02, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 105. **Energy storage systems.** (a) Personal property consisting of an energy
1.6 storage system is exempt. For the purposes of this subdivision, "energy storage system" has
1.7 the meaning given in section 216B.2422, subdivision 1, paragraph (f).

1.8 (b) A taxpayer requesting an exemption under this subdivision must file an application
1.9 with the commissioner of revenue. The commissioner shall prescribe the content, format,
1.10 and manner of the application pursuant to section 270C.30, except that a "law administered
1.11 by the commissioner" includes the property tax laws. In determining eligibility for the
1.12 exemption under this section, the commissioner of revenue may request information and
1.13 advice from the commissioner of commerce. On determining that property qualifies for
1.14 exemption, the commissioner of revenue shall issue an order exempting the property from
1.15 taxation. The commissioner of revenue shall develop an electronic means to notify interested
1.16 parties when the commissioner has issued an order exempting property from taxation under
1.17 this section. The energy storage system shall continue to be exempt from taxation as long
1.18 as the order issued by the commissioner of revenue remains in effect.

1.19 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2024.

1.20 Sec. 2. Minnesota Statutes 2022, section 272.025, subdivision 1, is amended to read:

1.21 Subdivision 1. **Statement of exemption.** (a) Except in the case of property owned by
1.22 the state of Minnesota or any political subdivision thereof, a taxpayer claiming an exemption
1.23 from taxation on property described in section 272.02 must file a statement of exemption
1.24 with the assessor of the assessment district in which the property is located. By January 2,

2.1 2018, and each third year thereafter, the commissioner of revenue shall publish on its website
2.2 a list of the exemptions for which a taxpayer claiming an exemption must file a statement
2.3 of exemption. The commissioner's requirement that a taxpayer file a statement of exemption
2.4 pursuant to this subdivision shall not be considered a rule and is not subject to the
2.5 Administrative Procedure Act, chapter 14.

2.6 (b) A taxpayer claiming an exemption from taxation on property described in section
2.7 272.02, ~~subdivision~~ subdivisions 10 and 105, must file a statement of exemption with the
2.8 commissioner of revenue, on or before February 15 of each year for which the taxpayer
2.9 claims an exemption.

2.10 (c) In case of sickness, absence or other disability or for good cause, the assessor or the
2.11 commissioner may extend the time for filing the statement of exemption for a period not to
2.12 exceed 60 days.

2.13 (d) The commissioner of revenue shall prescribe the content, format, and manner of the
2.14 statement of exemption pursuant to section 270C.30, except that a "law administered by
2.15 the commissioner" includes the property tax laws.

2.16 (e) If a statement is made by electronic means, the taxpayer's signature is defined pursuant
2.17 to section 270C.304, except that a "law administered by the commissioner" includes the
2.18 property tax laws.

2.19 **EFFECTIVE DATE.** This section is effective beginning with assessment year 2024."

2.20 Amend the title accordingly