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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **4677**

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; establishing exemption for certain property owned
1.3 by an Indian Tribe; amending Minnesota Statutes 2024, section 272.02, by adding
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2024, section 272.02, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 109. Certain property owned by an Indian Tribe. (a) Property is exempt that:

1.9 (1) is located in a city with a population greater than 12,400 but less than 12,800
1.10 according to the 2020 federal census;

1.11 (2) was on January 1, 2026, and is for the current assessment, owned by a federally
1.12 recognized Indian Tribe, or its instrumentality, that is located within the state; and

1.13 (3) is used to store medical clinic equipment and materials.

1.14 (b) Property that qualifies for exemption under this subdivision is limited to one parcel.
1.15 Any portion of the property used for housing, parking facilities, agriculture, or forestry does
1.16 not qualify for this exemption.

1.17 EFFECTIVE DATE. This section is effective beginning with property taxes payable
1.18 in 2027.