

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H. F. 656

**DATE:** March 23, 1999

**Version:** As introduced

**Authors:** Daggett and others

**Subject:** Modifying the tree growth tax requirements

**Analyst:** Karen Baker, 651-296-8959

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: [www.house.mn/hrd](http://www.house.mn/hrd).

---

### Overview

Removes the requirement that privately owned nonindustrial forest land that is under the tree growth tax be open for use to the public for hunting and fishing.

#### Section

**1 Tree growth application requirements.** Provides that privately owned forest land that

is not commercially owned, no longer needs to be open for use by the general public for hunting and fishing. Under current law, one of the requirements on all land that is under

the tree growth tax law is that it must be open for the public to use for hunting and fishing purposes. H. F. 656 continues that requirement for privately owned industrial property

(i.e., business property); but removes the requirement for privately owned forest land that

is not commercially owned.

The tree growth tax is in lieu of the property tax. It is used on forest lands that are used exclusively for the growing of continuous forest crops. The owner must apply to, and receive approval from, the county to have qualifying forest lands come under this tax.

The proceeds of the tax are distributed in the same way as the property tax.

Since there is no effective date, the bill will become effective August 1, 1999.