

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 151

DATE: February 11, 2009

Version: As introduced

Authors: Mahoney and others

Subject: Property; extending property tax exemption for apprentice training facilities

Analyst: Karen Baker, 651-296-8959

Steve Hinze, 651-296-8956

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.

Overview

Extends the property tax exemption for apprenticeship training facilities to the land on which the building is located. Effective for taxes payable in 2010 and thereafter.

Section

- 1** **Apprenticeship training facilities.** Extends the property tax exemption for apprenticeship training facilities to include the land on which the building is located, not to exceed one-half acre. These facilities were exempted in the 2008 omnibus tax law, but the exemption did not include the land on which the facilities (buildings) were located. It was estimated that there were 20-30 facilities that would qualify for this exemption.

Effective for taxes payable in 2010 and thereafter.