

Effective the day following final enactment.

- 5** **Study required.** Requires the commissioner of revenue to develop a new methodology for valuing tillable and nontillable acreage enrolled in the Green Acres program or the Rural Preserves program, in consultation with the Dept. of Applied Economics at the University of Minnesota, and with major farm groups. Requires the commissioner to make a report to the legislature describing the new methodology prior to February 15, 2012.