## HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2242 **DATE:** March 17, 2014

**Version:** As introduced

**Authors:** Loeffler and others

**Subject:** Property taxation; commercial-industrial property

**Analyst:** Steve Hinze (steve.hinze@house.mn)

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/.

**Commercial-industrial tax capacity.** Excludes the first tier of commercial-industrial (C/I) property value (up to \$150,000) from the state general levy, thereby shifting the tax to upper-tier C/I property.