

# HOUSE RESEARCH

## Bill Summary

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**Version:** With author's amendment H0174A1

**Authors:** Allen and others

**Subject:** Property tax exemption for nonprofit property owned by Indian tribes

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### Overview

This bill would create an exemption from property taxes for certain property owned by Indian tribes if the property is located in a city of the first class and used solely for noncommercial tribal purposes. Tribal property held in trust is constitutionally exempt; however this bill exempts certain other properties owned by Indian tribes that are not held in trust.

#### Section

- 1 Exemption.** The bill would create a new exemption in Minnesota Statutes which would exempt certain lands from property taxation. The bill limits the exemption to land owned by federally recognized tribal governments which is used for one of two purposes, either tribal government activities or services to members of the tribe. The bill explicitly provides that the exemption applies only to property used for non-commercial purposes.