

HOUSE RESEARCH

Bill Summary

File Number: H.F. 514

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Subject: Property tax exemption for medical clinic owned by tribe

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HF 514 exempts real property that is located in a city of the first class with a population of less than 100,000, is owned by a federally recognized Indian tribe, and is used exclusively for a medical clinic. The exemption is limited to two contiguous parcels and structures totaling no more than 20,000 square feet and does not apply to property acquired for housing, agriculture, or forestry. The exemption expires in 2028.