

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 2647**

(SENATE AUTHORS: GOGGIN)

DATE  
03/25/2019

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; establishing property tax exemption for charitable  
1.3 farmland; amending Minnesota Statutes 2018, section 272.02, by adding a  
1.4 subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2018, section 272.02, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 102. Charitable farmland. Property owned by an organization exempt under  
1.9 subdivision 4, 6, or 58 and used in the production of agricultural products as defined in  
1.10 section 273.13, subdivision 23, is exempt, provided that any proceeds from the sale of the  
1.11 agricultural products are used to support the mission of an organization exempt under  
1.12 subdivision 4, 6, or 58.

1.13 EFFECTIVE DATE. This section is effective beginning with property taxes payable  
1.14 in 2020.