

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

S.F. No. 2818

(SENATE AUTHORS: TOMASSONI, Bakk, Utke, Johnson and Eichorn)

DATE
04/10/2019

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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; sustainable forest incentive program; clarifying effective date;
1.3 amending Laws 2017, First Special Session chapter 1, article 10, section 4.

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

1.5 Section 1. Laws 2017, First Special Session chapter 1, article 10, section 4, the effective
1.6 date, is amended to read:

1.7 **EFFECTIVE DATE; APPLICATION.** This section is effective for applications and
1.8 certifications made in 2018 and thereafter, except the repeal of the exclusion of land under
1.9 item (iii) is effective retroactively for payments due under Minnesota Statutes, section
1.10 290C.08, beginning for payments due to be made in 2014. In order to qualify for retroactive
1.11 payments, the following requirements must be met: (1) the owner of land exceeding 60,000
1.12 acres that is subject to a single conservation easement funded under Minnesota Statutes,
1.13 section 97A.056 or a comparable permanent easement conveyed to a governmental or
1.14 nonprofit entity, must submit an application to the commissioner of revenue, in a form and
1.15 manner and at a time acceptable to the commissioner, establishing that the affected property
1.16 and its use met the requirement of Minnesota Statutes, chapter 290C, as amended by this
1.17 section; (2) the owner and each county in which the land is located must certify to the
1.18 commissioner that no petitions challenging the market value of the property are pending
1.19 under Minnesota Statutes, chapter 278; and (3) the requirements of clauses (1) and (2) must
1.20 be satisfied by October 1, 2017. No interest accrues on payment under this section for
1.21 periods before November 1, 2017.

1.22 **EFFECTIVE DATE.** This section is effective retroactively for certifications made in
1.23 2018 and thereafter.