

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

S.F. No. 4545

(SENATE AUTHORS: EICHORN)

DATE
05/04/2020

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; property; establishing a moratorium on reclassifying short-term
1.3 rental properties.

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

1.5 Section 1. **MORATORIUM ON CHANGES IN ASSESSMENT; SHORT-TERM**
1.6 **RENTAL PROPERTIES.**

1.7 For assessment years 2020 and 2021, property that the assessor determines to be used
1.8 for short-term rental purposes based on the assessor's determination of the property's primary
1.9 use must receive the same classification under Minnesota Statutes, section 273.13, as the
1.10 property received for assessment year 2019, unless there is a change in primary use or a
1.11 change is necessary to correct a clerical error.

1.12 **EFFECTIVE DATE.** This section is effective for assessment years 2020 and 2021
1.13 only.