

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

**S.F. No. 578**

(SENATE AUTHORS: WEBER)

DATE  
02/04/2021

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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; modifying the calculation for wind energy and solar  
1.3 energy production tax; proposing coding for new law in Minnesota Statutes, chapter  
1.4 272.

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

1.6 Section 1. **[272.0285] DEPRECIATION CALCULATION.**

1.7 Subdivision 1. **Calculation.** For purposes of Minnesota Rules, part 8100.0500, subpart  
1.8 3, depreciation for wind and solar energy conversion systems qualifying as exempt property  
1.9 and placed in service or repowered after December 31, 2019, shall be calculated using the  
1.10 actual depreciation for those systems as stated on the books and records of the utility.

1.11 Subd. 2. **Rulemaking.** The commissioner of revenue shall amend Minnesota Rules, part  
1.12 8100.0500, subpart 3, to conform with subdivision 1. The commissioner may use the good  
1.13 cause exemption under section 14.388, subdivision 1, clause (3), to adopt rules under this  
1.14 section, and section 14.386, does not apply, except as provided under section 14.388.

1.15 **EFFECTIVE DATE.** This section is effective the day following final enactment.