HOUSE RESEARCH

Bill Summary

FILE NUMBER: H. F. 2177          DATE: March 26, 1999
Version: As introduced
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Subject: Requiring a study of tax system impacts on agricultural and open space property
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Overview

Establishes a task force consisting of legislators, commissioners and assessors to study state property tax policies and laws relating to agricultural and open space property.

1 Study of agricultural and open space property taxation.

Subd. 1. Establishment of task force. Establishes a task force to study the implementation and effects of various elements of the property tax system affecting agricultural and open space property, including the classification system, the agricultural property tax law, the open space law, and the agricultural preserves law. The task force is required to make recommendations for new tax provisions to encourage preservation of open space and agricultural property.

Subd. 2. Membership. The task force is to be composed of twelve members, as follows:

three members of the senate, including at least one from the minority caucus, appointed by the committee on committees,

three members of the house, including at least one from the minority caucus, appointed by the speaker,

the commissioner of revenue, the commissioner of agriculture, and the chair of the metropolitan council, and

three assessors, one from a metro county containing a city of the first class, one from a metro county not containing a city of the first class, and one from a county outside the metropolitan area.

Subd. 3. Report. The task force is to make its report to the chairs of the senate and house tax committees, including recommendations for new or modified laws, by January 15, 2000.

Subd. 4. Expiration. Provides that the section expires on March 1, 2000.