

# MINNESOTA • REVENUE

## PROPERTY TAX Exempt Apprenticeship Property

March 2, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue  
Analysis of S.F. 1255 (Sieben)/ H.F. 1531 (Solberg)

Effective retroactively for taxes payable in 2006 and thereafter.

The bill provides a property tax exemption for property used to operate a state or federally approved apprenticeship program.

A few properties could become exempt under this provision. The reduction in tax for these properties could result in a shift to homestead properties and a small increase in homeowner property tax refunds.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

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