

# MINNESOTA • REVENUE

## **PROPERTY TAX Biomass Facility Exemption Modification**

March 13, 2008

Department of Revenue  
Analysis of S.F. 3617 (Dibble)

	<b>Yes</b>	<b>No</b>
<b>DOR Administrative Costs/Savings</b>		<b>X</b>

The bill extends the construction date the biomass electric generation facility must be started by from January 1, 2008 to January 1, 2010. Effective for taxes payable in 2009 and thereafter.

There would be no general fund impact from the proposed changes.

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

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