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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **2232**

March 19, 2007

Authored by Smith

The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; changing certain requirements relating to the open
1.3 space property tax law; amending Minnesota Statutes 2006, section 273.112,
1.4 subdivision 3, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2006, section 273.112, subdivision 3, is amended to read:

1.7 Subd. 3. **Requirements.** Real estate shall be entitled to valuation and tax deferral
1.8 under this section only if it is:

1.9 (a) actively and ~~exclusively~~ predominately devoted to golf, skiing, lawn bowling,
1.10 croquet, polo, soccer, or archery or firearms range recreational use or other recreational
1.11 uses carried on at the establishment including facilities supporting such recreational uses;

1.12 (b) five acres in size or more, except in the case of a lawn bowling or croquet green
1.13 or an archery or firearms range;

1.14 (c)(1) operated by private individuals or, in the case of a lawn bowling or croquet
1.15 green, by private individuals or corporations, and open to the public; or

1.16 (2) operated by firms or corporations for the benefit of employees or guests; or

1.17 (3) operated by private clubs having a membership of 50 or more or open to the
1.18 public, provided that the club does not discriminate in membership requirements or
1.19 selection on the basis of sex or marital status; and

1.20 (d) made available for use in the case of real estate devoted to golf without
1.21 discrimination on the basis of sex during the time when the facility is open to use by the
1.22 public or by members, except that use for golf may be restricted on the basis of sex no
1.23 more frequently than one, or part of one, weekend each calendar month for each sex and
1.24 no more than two, or part of two, weekdays each week for each sex.

2.1 If a golf club membership allows use of golf course facilities by more than one adult
2.2 per membership, the use must be equally available to all adults entitled to use of the golf
2.3 course under the membership, except that use may be restricted on the basis of sex as
2.4 permitted in this section. Memberships that permit play during restricted times may be
2.5 allowed only if the restricted times apply to all adults using the membership. A golf club
2.6 may not offer a membership or golfing privileges to a spouse of a member that provides
2.7 greater or less access to the golf course than is provided to that person's spouse under the
2.8 same or a separate membership in that club, except that the terms of a membership may
2.9 provide that one spouse may have no right to use the golf course at any time while the
2.10 other spouse may have either limited or unlimited access to the golf course.

2.11 A golf club may have or create an individual membership category which entitles a
2.12 member for a reduced rate to play during restricted hours as established by the club. The
2.13 club must have on record a written request by the member for such membership.

2.14 A golf club that has food or beverage facilities or services must allow equal access
2.15 to those facilities and services for both men and women members in all membership
2.16 categories at all times. Nothing in this paragraph shall be construed to require service or
2.17 access to facilities to persons under the age of 21 years or require any act that would
2.18 violate law or ordinance regarding sale, consumption, or regulation of alcoholic beverages.

2.19 For purposes of this subdivision and subdivision 7a, discrimination means a pattern
2.20 or course of conduct and not linked to an isolated incident.

2.21 **EFFECTIVE DATE.** This section is effective for taxes levied in 2007, payable
2.22 in 2008, and thereafter.

2.23 Sec. 2. Minnesota Statutes 2006, section 273.112, is amended by adding a subdivision
2.24 to read:

2.25 **Subd. 3a. Definitions.** For purposes of this section the following phrases have
2.26 the meanings given them:

2.27 (1) "other recreational uses carried on at the establishment" under subdivision 3
2.28 includes all the same sports and activities that are generally conducted in public parks or
2.29 on school grounds; and

2.30 (2) "facilities supporting such recreational uses" under subdivision 3 includes all
2.31 structures and amenities supporting or necessary for the conduct of the uses described
2.32 in subdivision 3, clause (a), including parking. However, "facilities supporting such
2.33 recreational uses" does not include permanent, four-season structures, including
2.34 clubhouses, that provide food and beverage services, or the parking required under local
2.35 zoning ordinances for the clubhouses or excluded structures.

3.1 **EFFECTIVE DATE.** This section is effective for taxes levied in 2007, payable
3.2 in 2008, and thereafter.