

1.1 Senator ..... moves to amend S.F. No. 2841 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. **ASSESSMENT OF PROPERTIES OF PURELY PUBLIC**  
1.4 **CHARITIES.**

1.5 Subdivision 1. **Application.** To facilitate a review by the 2009 legislature of the  
1.6 property tax exemption for property of nonprofit organizations as purely public charities  
1.7 and the development of standards and criteria for the tax status of these facilities, this  
1.8 section:

1.9 (1) requires the commissioner of revenue to conduct an analysis of standards applied  
1.10 to determine the tax status of these organizations; and

1.11 (2) prohibits changes in assessment practices and policies regarding the property of  
1.12 these organizations.

1.13 Subd. 2. **Report by commissioner of revenue.** The commissioner of revenue shall  
1.14 survey all county assessors on the tax status of property of institutions of purely public  
1.15 charity located in the state, and report the findings to the chairs of the house and senate  
1.16 Tax Committees by February 1, 2009.

1.17 Subd. 3. **Moratorium on changes in assessment practices.** (a) An assessor  
1.18 may not change the current practices or policies used generally in assessing property  
1.19 of institutions of purely public charities.

1.20 (b) An assessor may not change the assessment of existing property of an  
1.21 organization of purely public charity, unless the change is made as a result of a change in  
1.22 ownership, occupancy, or use of the facility, or, for currently taxable properties, a change  
1.23 in market value of the property.

1.24 (c) This subdivision expires on the earlier of:

1.25 (1) the enactment of legislation establishing criteria for the property taxation of  
1.26 purely public charities; or

1.27 (2) final adjournment of the 2009 legislation.

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

1.29 Delete the title and insert:

1.30 "A bill for an act  
1.31 relating to taxation; requiring a report on the taxation of property of instituions  
1.32 of purely public charity; temporarily prohibiting changes in assessment of those  
1.33 properties."