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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 2349

03/11/2019 Authored by Loeffler and Xiong, T., 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 property tax refunds; modifying the renter's refund calculation; amending
1.3 Minnesota Statutes 2018, section 290A.04, subdivision 2a.

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

1.5 Section 1. Minnesota Statutes 2018, section 290A.04, subdivision 2a, is amended to read:

1.6 Subd. 2a. Renters. A claimant whose rent constituting property taxes exceeds the
1.7 percentage of the household income stated below must pay an amount equal to the percent
1.8 of income shown for the appropriate household income level along with the percent to be
1.9 paid by the claimant of the remaining amount of rent constituting property taxes. The state
1.10 refund equals the amount of rent constituting property taxes that remain, up to the maximum
1.11 state refund amount shown below.

Table with 5 columns: Household Income, Percent of Income, Percent Paid by Claimant, and Maximum State Refund. Rows 1.12-1.24 show various income brackets and their corresponding refund percentages and amounts.

2.1	<del>24,500 to 27,779</del>	<del>1.8 percent</del>	<del>25 percent</del>	<del>\$ 1,650</del>
2.2	<del>27,780 to 29,399</del>	<del>1.9 percent</del>	<del>30 percent</del>	<del>\$ 1,650</del>
2.3	<del>29,400 to 34,299</del>	<del>2.0 percent</del>	<del>30 percent</del>	<del>\$ 1,650</del>
2.4	<del>34,300 to 39,199</del>	<del>2.0 percent</del>	<del>35 percent</del>	<del>\$ 1,650</del>
2.5	<del>39,200 to 45,739</del>	<del>2.0 percent</del>	<del>40 percent</del>	<del>\$ 1,650</del>
2.6	<del>45,740 to 47,369</del>	<del>2.0 percent</del>	<del>45 percent</del>	<del>\$ 1,500</del>
2.7	<del>47,370 to 49,009</del>	<del>2.0 percent</del>	<del>45 percent</del>	<del>\$ 1,350</del>
2.8	<del>49,010 to 50,649</del>	<del>2.0 percent</del>	<del>45 percent</del>	<del>\$ 1,150</del>
2.9	<del>50,650 to 52,269</del>	<del>2.0 percent</del>	<del>50 percent</del>	<del>\$ 1,000</del>
2.10	<del>52,270 to 53,909</del>	<del>2.0 percent</del>	<del>50 percent</del>	<del>\$ 900</del>
2.11	<del>53,910 to 55,539</del>	<del>2.0 percent</del>	<del>50 percent</del>	<del>\$ 500</del>
2.12	<del>55,540 to 57,169</del>	<del>2.0 percent</del>	<del>50 percent</del>	<del>\$ 200</del>
2.13				<u>Maximum</u>
2.14			<u>Percent Paid by</u>	<u>State</u>
2.15	<u>Household Income</u>	<u>Percent of Income</u>	<u>Claimant</u>	<u>Refund</u>
2.16	<u>\$0 to 5,399</u>	<u>1.0 percent</u>	<u>5 percent</u>	<u>\$ 2,200</u>
2.17	<u>5,400 to 7,179</u>	<u>1.0 percent</u>	<u>5 percent</u>	<u>\$ 2,200</u>
2.18	<u>7,180 to 8,979</u>	<u>1.1 percent</u>	<u>5 percent</u>	<u>\$ 2,150</u>
2.19	<u>8,980 to 12,589</u>	<u>1.2 percent</u>	<u>5 percent</u>	<u>\$ 2,090</u>
2.20	<u>12,590 to 16,179</u>	<u>1.3 percent</u>	<u>10 percent</u>	<u>\$ 2,040</u>
2.21	<u>16,180 to 17,979</u>	<u>1.4 percent</u>	<u>10 percent</u>	<u>\$ 1,980</u>
2.22	<u>17,980 to 19,759</u>	<u>1.4 percent</u>	<u>15 percent</u>	<u>\$ 1,930</u>
2.23	<u>19,760 to 23,369</u>	<u>1.5 percent</u>	<u>15 percent</u>	<u>\$ 1,870</u>
2.24	<u>23,370 to 25,159</u>	<u>1.6 percent</u>	<u>15 percent</u>	<u>\$ 1,820</u>
2.25	<u>25,160 to 26,959</u>	<u>1.7 percent</u>	<u>20 percent</u>	<u>\$ 1,820</u>
2.26	<u>26,960 to 30,559</u>	<u>1.8 percent</u>	<u>20 percent</u>	<u>\$ 1,820</u>
2.27	<u>30,560 to 32,349</u>	<u>1.9 percent</u>	<u>25 percent</u>	<u>\$ 1,820</u>
2.28	<u>32,350 to 37,739</u>	<u>2.0 percent</u>	<u>25 percent</u>	<u>\$ 1,820</u>
2.29	<u>37,740 to 43,129</u>	<u>2.0 percent</u>	<u>30 percent</u>	<u>\$ 1,820</u>
2.30	<u>43,130 to 50,319</u>	<u>2.0 percent</u>	<u>35 percent</u>	<u>\$ 1,820</u>
2.31	<u>50,320 to 52,119</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,650</u>
2.32	<u>52,120 to 53,919</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,490</u>
2.33	<u>53,920 to 55,729</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,270</u>
2.34	<u>55,730 to 57,509</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 1,100</u>
2.35	<u>57,510 to 59,309</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 990</u>
2.36	<u>59,310 to 79,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 550</u>
2.37	<u>80,000 to 82,499</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 450</u>
2.38	<u>82,500 to 84,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 350</u>

3.1	<u>85,000 to 87,499</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 250</u>
3.2	<u>87,500 to 89,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 150</u>

3.3 The payment made to a claimant is the amount of the state refund calculated under this  
 3.4 subdivision. No payment is allowed if the claimant's household income is ~~\$57,170~~ \$90,000  
 3.5 or more.

3.6 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid after  
 3.7 December 31, 2018.