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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. **3725**

02/24/2022 Authored by Huot and Youakim
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; modifying additional property tax refund; amending
1.3 Minnesota Statutes 2020, section 290A.04, subdivision 2h.

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

1.5 Section 1. Minnesota Statutes 2020, section 290A.04, subdivision 2h, is amended to read:

1.6 Subd. 2h. **Additional refund.** (a) If the gross property taxes payable on a homestead
1.7 increase more than ~~12~~ ten percent over the property taxes payable in the prior year on the
1.8 same property that is owned and occupied by the same owner on January 2 of both years,
1.9 and the amount of that increase is \$100 or more, a claimant who is a homeowner shall be
1.10 allowed an additional refund equal to 60 percent of the amount of the increase over the
1.11 greater of ~~12~~ ten percent of the prior year's property taxes payable or \$100. This subdivision
1.12 shall not apply to any increase in the gross property taxes payable attributable to
1.13 improvements made to the homestead after the assessment date for the prior year's taxes.
1.14 This subdivision shall not apply to any increase in the gross property taxes payable
1.15 attributable to the termination of valuation exclusions under section 273.11, subdivision
1.16 16.

1.17 The maximum refund allowed under this subdivision is ~~\$1,000~~ \$2,000.

1.18 (b) For purposes of this subdivision "gross property taxes payable" means property taxes
1.19 payable determined without regard to the refund allowed under this subdivision.

1.20 (c) In addition to the other proofs required by this chapter, each claimant under this
1.21 subdivision shall file with the property tax refund return a copy of the property tax statement
1.22 for taxes payable in the preceding year or other documents required by the commissioner.

2.1 (d) Upon request, the appropriate county official shall make available the names and
2.2 addresses of the property taxpayers who may be eligible for the additional property tax
2.3 refund under this section. The information shall be provided on a magnetic computer disk.
2.4 The county may recover its costs by charging the person requesting the information the
2.5 reasonable cost for preparing the data. The information may not be used for any purpose
2.6 other than for notifying the homeowner of potential eligibility and assisting the homeowner,
2.7 without charge, in preparing a refund claim.

2.8 **EFFECTIVE DATE.** This section is effective for refund claims based on taxes payable
2.9 in 2023 and thereafter.