

SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH SESSION

S.F. No. 2879

(SENATE AUTHORS: GAZELKA)

DATE	D-PG	OFFICIAL STATUS
03/21/2014	6505	Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; homestead credit refunds and renter property tax refunds;
 1.3 allowing claims to be filed as part of the individual income tax return; changing
 1.4 the time for payment of claims; amending Minnesota Statutes 2012, section
 1.5 290A.07, subdivisions 1, 2a, 5; repealing Minnesota Statutes 2012, section
 1.6 290A.07, subdivision 3.

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

1.8 Section 1. Minnesota Statutes 2012, section 290A.07, subdivision 1, is amended to read:

1.9 Subdivision 1. **Authority.** Allowable claims filed pursuant to the provisions of this
 1.10 chapter shall be paid by the commissioner from the general fund. The commissioner
 1.11 may allow but not require claims for refunds under this chapter to be filed as part of the
 1.12 individual income tax return for the year in which the taxes were levied or the rent was paid.

1.13 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid in
 1.14 2014 and taxes payable in 2015 and thereafter.

1.15 Sec. 2. Minnesota Statutes 2012, section 290A.07, subdivision 2a, is amended to read:

1.16 Subd. 2a. **Time of payment to renter or manufactured home homeowner.** A
 1.17 claimant who is a renter or a homeowner who occupies a manufactured home, as defined
 1.18 in section 273.125, subdivision 8, paragraph (c), or a park trailer taxed as a manufactured
 1.19 home under section 168.012, subdivision 9, for a refund under this chapter, shall receive
 1.20 full payment after ~~August 1 and before August 15~~ June 15 and before June 30 or 60 days
 1.21 after receipt of the application, whichever is later.

1.22 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid in
 1.23 2014 and taxes payable in 2015 and thereafter.

2.1 Sec. 3. Minnesota Statutes 2012, section 290A.07, subdivision 5, is amended to read:

2.2 Subd. 5. **Early payment; e-file claims.** The commissioner may pay a claim up
2.3 to 30 days earlier than the first permitted date under subdivision 2a ~~or 3~~ if the claim is
2.4 submitted by electronic means.

2.5 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid in
2.6 2014 and taxes payable in 2015 and thereafter.

2.7 Sec. 4. **REPEALER.**

2.8 Minnesota Statutes 2012, section 290A.07, subdivision 3, is repealed.

2.9 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid in
2.10 2014 and taxes payable in 2015 and thereafter.

APPENDIX
Repealed Minnesota Statutes: 14-5595

290A.07 CLAIMS PAYMENTS.

Subd. 3. **Time of payment to other claimants.** A claimant not included in subdivision 2a shall receive full payment after September 15 and before September 30.