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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1812

04/29/2013 Authored by Drazkowski
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; authorizing a refund of taxes paid to a lake
1.3 improvement district by low-income homeowners; proposing coding for new
1.4 law in Minnesota Statutes, chapter 276.

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

1.6 Section 1. **[276.065] REFUND OF LAKE IMPROVEMENT DISTRICT TAX.**

1.7 (a) A low-income homeowner may apply to the county for a refund of any taxes
1.8 paid to a lake improvement district as defined under sections 103B.501 to 103B.581.
1.9 The county must process the application and issue a refund provided that the property
1.10 taxes have been paid. Applications for refunds must be filed within one year of the time
1.11 that the tax was paid, using the form prescribed in paragraph (d) and accompanied by a
1.12 low-income certification as provided under paragraph (c).

1.13 (b) For the purposes of this section, "low-income" means having household income,
1.14 as defined under section 290A.03, that is less than 200 percent of the federal poverty
1.15 guidelines, adjusted for family size, as published in the federal register by the United
1.16 States Department of Health and Human Services.

1.17 (c) In order to apply for a refund under this section, a taxpayer must first apply
1.18 to the commissioner of revenue for low-income certification. The commissioner must
1.19 prescribe the forms and procedures for applications for certification. The commissioner
1.20 must model the procedures as closely as possible to the requirements under chapter 290A.
1.21 The procedures must allow taxpayers to receive certification by August 1 of each year. A
1.22 certification based on income received in any year authorizes the taxpayer to receive the
1.23 refund under this section for taxes payable in the following year.

2.1 (d) The commissioner of revenue must develop an application form for use under
2.2 this section.

2.3 (e) The county must adjust the settlement to the lake improvement district under
2.4 sections 276.11 and 276.111 to reflect the refunds issued.

2.5 **EFFECTIVE DATE.** This section is effective beginning with property taxes
2.6 payable in 2014.