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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 3878

02/27/2020 Authored by Carlson, A.,
The bill was read for the first time and referred to the Judiciary Finance and Civil Law Division
04/14/2020 Adoption of Report: Re-referred to the Property and Local Tax Division

1.1 A bill for an act
1.2 relating to taxation; property tax refunds; modifying requirements for certificates
1.3 of rent paid; amending Minnesota Statutes 2019 Supplement, section 290A.19.

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

1.5 Section 1. Minnesota Statutes 2019 Supplement, section 290A.19, is amended to read:

1.6 290A.19 OWNER OR MANAGING AGENT TO FURNISH RENT CERTIFICATE.

1.7 (a) The owner or managing agent of any property for which rent is paid for occupancy
1.8 as a homestead must furnish a certificate of rent paid to a person who is a renter on December
1.9 31, in the form prescribed by the commissioner. If the renter moves before December 31,
1.10 the owner or managing agent may give the certificate to the renter at the time of moving,
1.11 or mail the certificate to the forwarding address if an address has been provided by the
1.12 renter. The certificate must be made available to the renter before February 1 of the year
1.13 following the year in which the rent was paid. The owner or managing agent must retain a
1.14 duplicate of each certificate or an equivalent record showing the same information for a
1.15 period of three years. The duplicate or other record must be made available to the
1.16 commissioner upon request.

1.17 (b) The commissioner may require the owner or managing agent, through a simple
1.18 process, to furnish to the commissioner on or before March 1 a copy of each certificate of
1.19 rent paid furnished to a renter for rent paid in the prior year. The commissioner shall prescribe
1.20 the content, format, and manner of the form pursuant to section 270C.30. The commissioner
1.21 may require the Social Security number, individual taxpayer identification number, federal
1.22 employer identification number, or Minnesota taxpayer identification number of the owner
1.23 or managing agent who is required to furnish a certificate of rent paid under this paragraph.

2.1 Prior to implementation, the commissioner, after consulting with representatives of owners  
2.2 or managing agents, shall develop an implementation and administration plan for the  
2.3 requirements of this paragraph that attempts to minimize financial burdens, administration  
2.4 and compliance costs, and takes into consideration existing systems of owners and managing  
2.5 agents.

2.6 (c) For the purposes of this section, "owner" includes a park owner as defined under  
2.7 section 327C.01, subdivision 6, and "property" includes a lot as defined under section  
2.8 327C.01, subdivision 3.

2.9 **EFFECTIVE DATE.** This section is effective for certificates of rent paid furnished to  
2.10 a renter for rent paid after December 31, 2019.