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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 4226

03/10/2022

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The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; property tax refunds; increasing the renter's credit income cap;  
reducing co-pays; increasing maximum refunds; amending Minnesota Statutes  
2020, section 290A.04, subdivisions 2a, 4.

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

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

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

Household Income	Percent of Income	Percent Paid by Claimant	Maximum State Refund
\$0 to <del>5,269</del>			<del>2,150</del>
<u>5,830</u>	1.0 percent	5 percent	\$ <u>2,380</u>
<del>5,270 to 6,999</del>			<del>2,150</del>
<u>5,830 to 7,740</u>	1.0 percent	10 percent	\$ <u>2,380</u>
<del>7,000 to 8,749</del>			<del>2,090</del>
<u>7,740 to 9,670</u>	1.1 percent	10 percent	\$ <u>2,310</u>
<del>8,750 to 12,269</del>			<del>2,040</del>
<u>9,670 to 13,560</u>	1.2 percent	10 percent	\$ <u>2,260</u>
<del>12,270 to 15,779</del>			<del>1,980</del>
<u>13,560 to 17,440</u>	1.3 percent	15 percent	\$ <u>2,190</u>
<del>15,780 to 17,519</del>			<del>1,930</del>
<u>17,440 to 19,370</u>	1.4 percent	15 percent	\$ <u>2,130</u>

2.1	<del>17,520 to 19,259</del>			<del>1,880</del>
2.2	<u>19,370 to 21,290</u>	1.4 percent	20 percent	\$ <u>2,080</u>
2.3	<del>19,260 to 22,779</del>			<del>1,820</del>
2.4	<u>21,290 to 25,180</u>	1.5 percent	20 percent	\$ <u>2,010</u>
2.5	<del>22,780 to 24,529</del>			<del>1,770</del>
2.6	<u>25,180 to 27,120</u>	1.6 percent	20 percent	\$ <u>1,960</u>
2.7	<del>24,530 to 26,279</del>			<del>1,770</del>
2.8	<u>27,120 to 29,050</u>	1.7 percent	25 percent	\$ <u>1,960</u>
2.9	<del>26,280 to 29,789</del>			<del>1,770</del>
2.10	<u>29,050 to 32,930</u>	1.8 percent	25 percent	\$ <u>1,960</u>
2.11	<del>29,790 to 31,529</del>			<del>1,770</del>
2.12	<u>32,930 to 34,860</u>	1.9 percent	30 percent	\$ <u>1,960</u>
2.13	<del>31,530 to 36,789</del>			<del>1,770</del>
2.14	<u>34,860 to 40,670</u>	2.0 percent	30 percent	\$ <u>1,960</u>
2.15	<del>36,790 to 42,039</del>			<del>1,770</del>
2.16	<u>40,670 to 46,470</u>	2.0 percent	35 percent	\$ <u>1,960</u>
2.17	<del>42,040 to 49,059</del>			<del>1,770</del>
2.18	<u>46,470 to 54,230</u>	2.0 percent	<del>40</del> <u>35</u> percent	\$ <u>1,960</u>
2.19	<del>49,060 to 50,799</del>			<del>1,610</del>
2.20	<u>54,230 to 56,160</u>	2.0 percent	<del>45</del> <u>40</u> percent	\$ <u>1,780</u>
2.21	<del>50,800 to 52,559</del>			<del>1,450</del>
2.22	<u>56,160 to 58,100</u>	2.0 percent	<del>45</del> <u>40</u> percent	\$ <u>1,600</u>
2.23	<del>52,560 to 54,319</del>			<del>1,230</del>
2.24	<u>58,100 to 60,050</u>	2.0 percent	<del>45</del> <u>40</u> percent	\$ <u>1,360</u>
2.25	<del>54,320 to 56,059</del>			<del>1,070</del>
2.26	<u>60,050 to 61,970</u>	2.0 percent	<del>50</del> <u>45</u> percent	\$ <u>1,250</u>
2.27	<del>56,060 to 57,819</del>			<del>970</del>
2.28	<u>61,970 to 63,920</u>	2.0 percent	<del>50</del> <u>45</u> percent	\$ <u>1,200</u>
2.29	<del>57,820 to 59,569</del>			<del>540</del>
2.30	<u>63,920 to 65,850</u>	2.0 percent	<del>50</del> <u>45</u> percent	\$ <u>1,100</u>
2.31	<del>59,570 to 61,319</del>			<del>210</del>
2.32	<u>65,850 to 67,790</u>	2.0 percent	<del>50</del> <u>45</u> percent	\$ <u>900</u>
2.33	<u>67,790 to 75,000</u>	<u>2.0 percent</u>	<u>45 percent</u>	\$ <u>700</u>
2.34	<u>75,000 to 85,000</u>	<u>2.1 percent</u>	<u>45 percent</u>	\$ <u>500</u>
2.35	<u>85,000 to 90,000</u>	<u>2.2 percent</u>	<u>45 percent</u>	\$ <u>300</u>

2.36 The payment made to a claimant is the amount of the state refund calculated under this  
 2.37 subdivision. No payment is allowed if the claimant's household income is ~~\$61,320~~ \$90,000  
 2.38 or more.

2.39 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid in 2022  
 2.40 and following years.

3.1 Sec. 2. Minnesota Statutes 2020, section 290A.04, subdivision 4, is amended to read:

3.2 Subd. 4. **Inflation adjustment.** The commissioner shall annually adjust the dollar  
3.3 amounts of the income thresholds and the maximum refunds under subdivisions 2 and 2a  
3.4 as provided in section 270C.22. The statutory year for subdivision 2a is 2022. The statutory  
3.5 year for subdivision 2 is 2018.

3.6 **EFFECTIVE DATE.** This section is effective for claims based on rent paid in 2023  
3.7 and following years.