SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 402

(SENATE AUTHORS: TOMASSONI and Dziedzic)

DATE	D-PG	OFFICIAL STATUS
01/29/2015	168	Introduction and first reading Referred to Taxes

A bill for an act

relating to taxation; property; extending the deadline for property tax refund claims; amending Minnesota Statutes 2014, section 289A.40, subdivision 4.

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

Section 1. Minnesota Statutes 2014, section 289A.40, subdivision 4, is amended to read:

Subd. 4. **Property tax refund claims.** A property tax refund claim under chapter 290A is not allowed if the initial claim is filed more than ~~one year~~ 14 months after the original due date for filing the claim.

EFFECTIVE DATE. This section is effective for refund claims based on taxes payable in 2015 and rent paid in 2014, and thereafter.