

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 2494**

(SENATE AUTHORS: LANG)

DATE  
05/05/2021

D-PG  
4086 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; providing reimbursement of local refunds of tax on  
1.3 state-assessed property; appropriating money.

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

1.5 Section 1. REFUNDS OF OVERPAYMENT; STATE-ASSESSED PROPERTY.

1.6 (a) A taxing district required to pay a refund to a taxpayer under Minnesota Statutes,  
1.7 chapter 271 or section 278.12, may apply to the commissioner of revenue under paragraph  
1.8 (c) for reimbursement of a portion of the refund, provided that:

1.9 (1) the refund is for a final judgment that is the result of an appeal filed by a utility  
1.10 company under Minnesota Statutes, section 273.372; and

1.11 (2) the final judgment was entered after January 1, 2021, and before July 1, 2023.

1.12 (b) A taxing district required to pay a refund to a taxpayer as the result of an  
1.13 administrative appeal under Minnesota Statutes, section 273.372, subdivision 4, may apply  
1.14 to the commissioner of revenue under paragraph (c) for reimbursement of a portion of the  
1.15 refund, provided that the final determination of the appeal was made after January 1, 2021,  
1.16 and before July 1, 2023.

1.17 (c) Reimbursements under this section are equal to the amount by which the refund due  
1.18 exceeds 0.01 times the taxing district's property tax levy. If the refund does not exceed 0.01  
1.19 times the taxing district's property tax levy, the commissioner shall not pay a reimbursement  
1.20 under this section. For the purposes of this paragraph, "property tax levy" means the total  
1.21 property tax levy certified under Minnesota Statutes, section 275.07, in the taxes payable

2.1 year for which the refund to the taxpayer is due. The commissioner must prescribe the form  
2.2 and manner of the applications for payments under this section.

2.3 (d) An amount sufficient to make payments under paragraph (c) is annually appropriated  
2.4 from the general fund to the commissioner of revenue.

2.5 **EFFECTIVE DATE.** This section is effective the day following final enactment.