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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 2533

03/08/2016 Authored by Carlson, Hausman and Slocum

The bill was read for the first time and referred to the Committee on Aging and Long-Term Care Policy

03/31/2016 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to homestead credit refunds; providing for half of the refund to be paid  
1.3 to senior and disabled claimants in April; amending Minnesota Statutes 2014,  
1.4 sections 290A.03, by adding a subdivision; 290A.07, subdivision 3.

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

1.6 Section 1. Minnesota Statutes 2014, section 290A.03, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 16. Senior claimant. "Senior claimant" means any claimant who has attained  
1.9 the age of 65 on or before December 31 of the year for which the taxes were levied or rent  
1.10 paid. A married couple is considered to be a senior claimant if either spouse has attained the  
1.11 age of 65 on or before December 31 of the year for which the taxes were levied or rent paid.

1.12 EFFECTIVE DATE. This section is effective for refunds based on taxes payable in  
1.13 2017 and rent paid in 2016 and following years.

1.14 Sec. 2. Minnesota Statutes 2014, section 290A.07, subdivision 3, is amended to read:

1.15 Subd. 3. Time of payment to other claimants. (a) Disabled claimants and senior  
1.16 claimants not included in subdivision 2a shall receive payment of half of the claim after  
1.17 April 15 and before April 30, or 30 days after receipt of the application, whichever is later,  
1.18 and the remaining half after September 15 and before September 30, or 60 days after  
1.19 receipt of the application, whichever is later.

1.20 (b) A claimant not included in paragraph (a) or subdivision 2a shall receive full  
1.21 payment after September 15 and before September 30, or 60 days after receipt of the  
1.22 application, whichever is later.

- 2.1 **EFFECTIVE DATE.** This section is effective for refunds based on taxes payable in
- 2.2 2017 and rent paid in 2016 and following years.