

SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION

S.F. No. 2669

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DATE  
03/25/2019

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1262 Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property tax refunds; increasing the maximum refund for the  
1.3 homestead credit refund; amending Minnesota Statutes 2018, section 290A.04,  
1.4 subdivision 2.

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

1.6 Section 1. Minnesota Statutes 2018, section 290A.04, subdivision 2, is amended to read:

1.7 Subd. 2. **Homeowners; homestead credit refund.** A claimant whose property taxes  
1.8 payable are in excess of the percentage of the household income stated below shall pay an  
1.9 amount equal to the percent of income shown for the appropriate household income level  
1.10 along with the percent to be paid by the claimant of the remaining amount of property taxes  
1.11 payable. The state refund equals the amount of property taxes payable that remain, up to  
1.12 the state refund amount shown below.

Household Income	Percent of Income	Percent Paid by Claimant	Maximum State Refund
<del>\$0 to 1,619</del>	<del>1.0 percent</del>	<del>15 percent</del>	<del>\$ 2,580</del>
<del>1,620 to 3,229</del>	<del>1.1 percent</del>	<del>15 percent</del>	<del>\$ 2,580</del>
<del>3,230 to 4,889</del>	<del>1.2 percent</del>	<del>15 percent</del>	<del>\$ 2,580</del>
<del>4,890 to 6,519</del>	<del>1.3 percent</del>	<del>20 percent</del>	<del>\$ 2,580</del>
<del>6,520 to 8,129</del>	<del>1.4 percent</del>	<del>20 percent</del>	<del>\$ 2,580</del>
<del>8,130 to 11,389</del>	<del>1.5 percent</del>	<del>20 percent</del>	<del>\$ 2,580</del>
<del>11,390 to 13,009</del>	<del>1.6 percent</del>	<del>20 percent</del>	<del>\$ 2,580</del>
<del>13,010 to 14,649</del>	<del>1.7 percent</del>	<del>20 percent</del>	<del>\$ 2,580</del>
<del>14,650 to 16,269</del>	<del>1.8 percent</del>	<del>20 percent</del>	<del>\$ 2,580</del>
<del>16,270 to 17,879</del>	<del>1.9 percent</del>	<del>25 percent</del>	<del>\$ 2,580</del>

2.1	<del>17,880 to 22,779</del>	<del>2.0 percent</del>	<del>25 percent</del>	<del>\$ 2,580</del>
2.2	<del>22,780 to 24,399</del>	<del>2.0 percent</del>	<del>30 percent</del>	<del>\$ 2,580</del>
2.3	<del>24,400 to 27,659</del>	<del>2.0 percent</del>	<del>30 percent</del>	<del>\$ 2,580</del>
2.4	<del>27,660 to 39,029</del>	<del>2.0 percent</del>	<del>35 percent</del>	<del>\$ 2,580</del>
2.5	<del>39,030 to 56,919</del>	<del>2.0 percent</del>	<del>35 percent</del>	<del>\$ 2,090</del>
2.6	<del>56,920 to 65,049</del>	<del>2.0 percent</del>	<del>40 percent</del>	<del>\$ 1,830</del>
2.7	<del>65,050 to 73,189</del>	<del>2.1 percent</del>	<del>40 percent</del>	<del>\$ 1,510</del>
2.8	<del>73,190 to 81,319</del>	<del>2.2 percent</del>	<del>40 percent</del>	<del>\$ 1,350</del>
2.9	<del>81,320 to 89,449</del>	<del>2.3 percent</del>	<del>40 percent</del>	<del>\$ 1,180</del>
2.10	<del>89,450 to 94,339</del>	<del>2.4 percent</del>	<del>45 percent</del>	<del>\$ 1,000</del>
2.11	<del>94,340 to 97,609</del>	<del>2.5 percent</del>	<del>45 percent</del>	<del>\$ 830</del>
2.12	<del>97,610 to 101,559</del>	<del>2.5 percent</del>	<del>50 percent</del>	<del>\$ 680</del>
2.13	<del>101,560 to 105,499</del>	<del>2.5 percent</del>	<del>50 percent</del>	<del>\$ 500</del>
2.14				<u>Maximum</u>
2.15			<u>Percent Paid by</u>	<u>State</u>
2.16	<u>Household Income</u>	<u>Percent of Income</u>	<u>Claimant</u>	<u>Refund</u>
2.17	<u>\$0 to 1,780</u>	<u>1.0 percent</u>	<u>15 percent</u>	<u>\$ 3,340</u>
2.18	<u>1,780 to 3,550</u>	<u>1.1 percent</u>	<u>15 percent</u>	<u>\$ 3,340</u>
2.19	<u>3,550 to 5,380</u>	<u>1.2 percent</u>	<u>15 percent</u>	<u>\$ 3,340</u>
2.20	<u>5,380 to 7,170</u>	<u>1.3 percent</u>	<u>20 percent</u>	<u>\$ 3,340</u>
2.21	<u>7,170 to 8,940</u>	<u>1.4 percent</u>	<u>20 percent</u>	<u>\$ 3,340</u>
2.22	<u>8,940 to 12,530</u>	<u>1.5 percent</u>	<u>20 percent</u>	<u>\$ 3,340</u>
2.23	<u>12,530 to 14,310</u>	<u>1.6 percent</u>	<u>20 percent</u>	<u>\$ 3,340</u>
2.24	<u>14,310 to 16,120</u>	<u>1.7 percent</u>	<u>20 percent</u>	<u>\$ 3,340</u>
2.25	<u>16,120 to 17,900</u>	<u>1.8 percent</u>	<u>20 percent</u>	<u>\$ 3,340</u>
2.26	<u>17,900 to 19,670</u>	<u>1.9 percent</u>	<u>25 percent</u>	<u>\$ 3,340</u>
2.27	<u>19,670 to 25,060</u>	<u>2.0 percent</u>	<u>25 percent</u>	<u>\$ 3,340</u>
2.28	<u>25,060 to 26,840</u>	<u>2.0 percent</u>	<u>30 percent</u>	<u>\$ 3,340</u>
2.29	<u>26,840 to 30,430</u>	<u>2.0 percent</u>	<u>30 percent</u>	<u>\$ 3,340</u>
2.30	<u>30,430 to 42,940</u>	<u>2.0 percent</u>	<u>35 percent</u>	<u>\$ 3,340</u>
2.31	<u>42,940 to 62,620</u>	<u>2.0 percent</u>	<u>35 percent</u>	<u>\$ 2,800</u>
2.32	<u>62,620 to 71,570</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 2,510</u>
2.33	<u>71,570 to 80,520</u>	<u>2.1 percent</u>	<u>40 percent</u>	<u>\$ 2,160</u>
2.34	<u>80,520 to 89,470</u>	<u>2.2 percent</u>	<u>40 percent</u>	<u>\$ 1,990</u>
2.35	<u>89,470 to 98,410</u>	<u>2.3 percent</u>	<u>40 percent</u>	<u>\$ 1,800</u>
2.36	<u>98,410 to 103,790</u>	<u>2.4 percent</u>	<u>45 percent</u>	<u>\$ 1,600</u>
2.37	<u>103,790 to 107,390</u>	<u>2.5 percent</u>	<u>45 percent</u>	<u>\$ 1,410</u>

3.1	<u>107,390 to 111,740</u>	<u>2.5 percent</u>	<u>50 percent</u>	<u>\$ 1,250</u>
3.2	<u>111,740 to 116,070</u>	<u>2.5 percent</u>	<u>50 percent</u>	<u>\$ 1,050</u>

3.3       The payment made to a claimant shall be the amount of the state refund calculated under  
3.4 this subdivision. No payment is allowed if the claimant's household income is ~~\$105,500~~  
3.5 \$116,070 or more.

3.6       **EFFECTIVE DATE.** This section is effective for refunds based on property taxes  
3.7 payable after December 31, 2019.