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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **429**

01/29/2015 Authored by Melin and Lien
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; property; extending the deadline for property tax refund
1.3 claims; amending Minnesota Statutes 2014, section 289A.40, subdivision 4.
1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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

1.6 Subd. 4. **Property tax refund claims.** A property tax refund claim under chapter
1.7 290A is not allowed if the initial claim is filed more than ~~one year~~ 14 months after the
1.8 original due date for filing the claim.

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