

SENATE

STATE OF MINNESOTA

EIGHTY-NINTH SESSION

S.F. No. 2250

(SENATE AUTHORS: REST)

DATE	D-PG	OFFICIAL STATUS
03/08/2016	4890	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; removing limitation on reissuing uncashed rebate or property

1.3 tax refund warrant or check; amending Minnesota Statutes 2014, sections

1.4 270C.347, subdivision 1; 290A.18, subdivision 2.

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

1.6 Section 1. Minnesota Statutes 2014, section 270C.347, subdivision 1, is amended to

1.7 read:

1.8 Subdivision 1. **Checks and warrants, authority to reissue.** Notwithstanding any

1.9 other provision of law, the commissioner ~~may, based on a showing of reasonable cause,~~

1.10 must reissue an uncashed rebate or property tax refund warrant or check that has lapsed

1.11 under any provision of law relating to rebates or under section 290A.18, subdivision 2:

1.12 ~~The authority to reissue warrants or checks under this subdivision is limited to five years~~

1.13 ~~after the date of issuance of the original warrant or check,~~ upon request of the claimant.

1.14 **EFFECTIVE DATE.** This section is effective July 1, 2016, and applies to a rebate

1.15 or property tax refund warrant or check issued in 2016 and thereafter.

1.16 Sec. 2. Minnesota Statutes 2014, section 290A.18, subdivision 2, is amended to read:

1.17 Subd. 2. **Claimant cannot be located.** If the commissioner cannot locate the

1.18 claimant within two years from the date that the original warrant was issued, or if a

1.19 claimant to whom a warrant has been issued does not cash that warrant within two years

1.20 from the date the warrant was issued, ~~the right to the credit shall lapse, and the warrant~~

1.21 shall be deposited in the general fund.

- 2.1 **EFFECTIVE DATE.** This section is effective July 1, 2016, and applies to a rebate
- 2.2 or property tax refund warrant or check issued in 2016 and thereafter.