

SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION

S.F. No. 4229

(SENATE AUTHORS: WESTROM, Pratt, Ingebrigtsen, Howe and Duckworth)  
DATE D-PG OFFICIAL STATUS  
03/23/2022 5570 Introduction and first reading  
Referred to Taxes

1.1 A bill for an act  
1.2 relating to taxation; property; authorizing a property tax rebate; appropriating  
1.3 money.

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

1.5 Section 1. 2021 PROPERTY TAX REBATE.

1.6 Subdivision 1. Definitions. (a) For purposes of this section, the following terms have  
1.7 the meanings given.

1.8 (b) "Commissioner" means the commissioner of revenue.

1.9 (c) "Property taxes payable" has the meaning given in Minnesota Statutes, section  
1.10 290A.03, subdivision 13.

1.11 (d) "Rent constituting property taxes" has the meaning given in Minnesota Statutes,  
1.12 section 290A.03, subdivision 11.

1.13 Subd. 2. Eligibility and rebate. (a) Except as provided in paragraph (c), an owner of  
1.14 property classified as class 1a or class 1b under Minnesota Statutes, section 273.13,  
1.15 subdivision 22, and that portion of property classified as class 2a under Minnesota Statutes,  
1.16 section 273.13, subdivision 23, consisting of the house, garage, and surrounding one acre  
1.17 of land, is eligible for a property tax rebate equal to ... percent of the property taxes payable  
1.18 in calendar year 2021 for property taxes assessed in 2020.

1.19 (b) A renter is eligible for a rebate equal to ... percent of the rent constituting property  
1.20 taxes based on rent paid in 2021.

2.1 (c) A taxpayer is not eligible for the rebate under this section if there exists delinquent  
2.2 property taxes, penalties, interest, or delinquent special assessments and interest on the  
2.3 property that is the subject of the application.

2.4 Subd. 3. **Application and verification.** (a) To claim a property tax rebate, an applicant  
2.5 must file an application with the commissioner by August 1, 2022. The commissioner shall  
2.6 prescribe the content, format, and manner of the application required under this section  
2.7 pursuant to Minnesota Statutes, section 270C.30. The application must require the applicant  
2.8 to submit a copy of the applicant's property tax statement, issued pursuant to Minnesota  
2.9 Statutes, section 276.04, for taxes payable in 2021, or certificate of rent paid, issued pursuant  
2.10 to Minnesota Statutes, section 290A.19, for rent paid in 2021. The commissioner shall verify  
2.11 the contents of the application and shall approve or disapprove of the application within 30  
2.12 days after receipt. In order to verify the contents of the application, the commissioner of  
2.13 revenue may request additional information from the applicant or the county.

2.14 (b) By October 1, 2022, the commissioner must mail a property tax rebate to each  
2.15 approved applicant at the address provided on the applicant's application.

2.16 Subd. 4. **Appropriation.** An amount sufficient to make the payments required under  
2.17 this section is appropriated from the general fund to the commissioner of revenue.

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