

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 2585

(SENATE AUTHORS: DZIEDZIC, Simonson, Hayden and Rest)

DATE	D-PG	OFFICIAL STATUS
03/20/2019	1061	Introduction and first reading
		Referred to Taxes
03/21/2019	1238	Author added Rest

1.1

A bill for an act

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relating to property tax refunds; modifying the renter's refund calculation; amending

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Minnesota Statutes 2018, section 290A.04, subdivision 2a.

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

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

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Subd. 2a. **Renters.** A claimant whose rent constituting property taxes exceeds the

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percentage of the household income stated below must pay an amount equal to the percent

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of income shown for the appropriate household income level along with the percent to be

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paid by the claimant of the remaining amount of rent constituting property taxes. The state

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refund equals the amount of rent constituting property taxes that remain, up to the maximum

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state refund amount shown below.

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Household Income	Percent of Income	Percent Paid by Claimant	Maximum State Refund
\$0 to 4,909	1.0 percent	5 percent	\$ 2,000
4,910 to 6,529	1.0 percent	10 percent	\$ 2,000
6,530 to 8,159	1.1 percent	10 percent	\$ 1,950
8,160 to 11,439	1.2 percent	10 percent	\$ 1,900
11,440 to 14,709	1.3 percent	15 percent	\$ 1,850
14,710 to 16,339	1.4 percent	15 percent	\$ 1,800
16,340 to 17,959	1.4 percent	20 percent	\$ 1,750
17,960 to 21,239	1.5 percent	20 percent	\$ 1,700
21,240 to 22,869	1.6 percent	20 percent	\$ 1,650
22,870 to 24,499	1.7 percent	25 percent	\$ 1,650

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2.1	24,500 to 27,779	1.8 percent	25 percent	\$ 1,650
2.2	27,780 to 29,399	1.9 percent	30 percent	\$ 1,650
2.3	29,400 to 34,299	2.0 percent	30 percent	\$ 1,650
2.4	34,300 to 39,199	2.0 percent	35 percent	\$ 1,650
2.5	39,200 to 45,739	2.0 percent	40 percent	\$ 1,650
2.6	45,740 to 47,369	2.0 percent	45 percent	\$ 1,500
2.7	47,370 to 49,009	2.0 percent	45 percent	\$ 1,350
2.8	49,010 to 50,649	2.0 percent	45 percent	\$ 1,150
2.9	50,650 to 52,269	2.0 percent	50 percent	\$ 1,000
2.10	52,270 to 53,909	2.0 percent	50 percent	\$ 900
2.11	53,910 to 55,539	2.0 percent	50 percent	\$ 500
2.12	55,540 to 57,169	2.0 percent	50 percent	\$ 200
2.13				<u>Maximum</u>
2.14			<u>Percent Paid by</u>	<u>State</u>
2.15	<u>Household Income</u>	<u>Percent of Income</u>	<u>Claimant</u>	<u>Refund</u>
2.16	<u>\$0 to 5,399</u>	<u>1.0 percent</u>	<u>5 percent</u>	<u>\$ 2,200</u>
2.17	<u>5,400 to 7,179</u>	<u>1.0 percent</u>	<u>5 percent</u>	<u>\$ 2,200</u>
2.18	<u>7,180 to 8,979</u>	<u>1.1 percent</u>	<u>5 percent</u>	<u>\$ 2,150</u>
2.19	<u>8,980 to 12,589</u>	<u>1.2 percent</u>	<u>5 percent</u>	<u>\$ 2,090</u>
2.20	<u>12,590 to 16,179</u>	<u>1.3 percent</u>	<u>10 percent</u>	<u>\$ 2,040</u>
2.21	<u>16,180 to 17,979</u>	<u>1.4 percent</u>	<u>10 percent</u>	<u>\$ 1,980</u>
2.22	<u>17,980 to 19,759</u>	<u>1.4 percent</u>	<u>15 percent</u>	<u>\$ 1,930</u>
2.23	<u>19,760 to 23,369</u>	<u>1.5 percent</u>	<u>15 percent</u>	<u>\$ 1,870</u>
2.24	<u>23,370 to 25,159</u>	<u>1.6 percent</u>	<u>15 percent</u>	<u>\$ 1,820</u>
2.25	<u>25,160 to 26,959</u>	<u>1.7 percent</u>	<u>20 percent</u>	<u>\$ 1,820</u>
2.26	<u>26,960 to 30,559</u>	<u>1.8 percent</u>	<u>20 percent</u>	<u>\$ 1,820</u>
2.27	<u>30,560 to 32,349</u>	<u>1.9 percent</u>	<u>25 percent</u>	<u>\$ 1,820</u>
2.28	<u>32,350 to 37,739</u>	<u>2.0 percent</u>	<u>25 percent</u>	<u>\$ 1,820</u>
2.29	<u>37,740 to 43,129</u>	<u>2.0 percent</u>	<u>30 percent</u>	<u>\$ 1,820</u>
2.30	<u>43,130 to 50,319</u>	<u>2.0 percent</u>	<u>35 percent</u>	<u>\$ 1,820</u>
2.31	<u>50,320 to 52,119</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,650</u>
2.32	<u>52,120 to 53,919</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,490</u>
2.33	<u>53,920 to 55,729</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,270</u>
2.34	<u>55,730 to 57,509</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 1,100</u>
2.35	<u>57,510 to 59,309</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 990</u>
2.36	<u>59,310 to 79,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 550</u>
2.37	<u>80,000 to 82,499</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 450</u>
2.38	<u>82,500 to 84,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 350</u>

3.1	<u>85,000 to 87,499</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$</u>	<u>250</u>
3.2	<u>87,500 to 89,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$</u>	<u>150</u>

3.3 The payment made to a claimant is the amount of the state refund calculated under this
3.4 subdivision. No payment is allowed if the claimant's household income is ~~\$57,170~~ \$90,000
3.5 or more.

3.6 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid after
3.7 December 31, 2018.