

**168.69 COMPLAINTS ALLEGING VIOLATION.**

Any retail buyer having reason to believe that sections 168.66 to 168.77 relating to the buyer's retail installment contract has been violated may file with the administrator a written complaint setting forth the details of such alleged violation and the administrator, upon receipt of such complaint, may inspect the pertinent books, records, letters and contracts of the licensee, assignee of the licensee, and of the retail seller involved, relating to such specific written complaint.

**Sec. 15. REPEALER.**

Minnesota Statutes 1992, sections 48.26; and 48.88, subdivision 2, are repealed. Laws 1982, chapter 429, section 6, is repealed.

**Sec. 16. EFFECTIVE DATE.**

Sections 1 to 15 are effective the day following final enactment.

Presented to the governor March 24, 1994

Signed by the governor March 28, 1994, 11:22 a.m.

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**CHAPTER 383—S.F.No. 1709**

*An act relating to taxation; property tax refund; uncapping the appropriation for targeting for 1994 only; requiring that certain information be made available; providing notification to homeowners of certain eligibility changes; appropriating money; amending Minnesota Statutes 1993 Supplement, section 290A.04, subdivision 2h.*

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

Section 1. Minnesota Statutes 1993 Supplement, section 290A.04, subdivision 2h, is amended to read:

Subd. 2h. (a) If the gross property taxes payable on a homestead increase more than 12 percent over the net property taxes payable in the prior year on the same property that is owned and occupied by the same owner on January 2 of both years, and the amount of that increase is ~~\$80 or more for taxes payable in 1993; and \$100 or more for taxes payable in 1994, 1995, and 1996~~, a claimant who is a homeowner shall be allowed an additional refund equal to 75 percent of the amount of the increase over the greater of 12 percent of the prior year's net property taxes payable or ~~\$80 for taxes payable in 1993; and 75 percent of the amount of the increase over the greater of 12 percent of the prior year's net property taxes payable or \$100 for taxes payable in 1994, 1995, and 1996~~. This subdivision shall not apply to any increase in the gross property taxes payable attributable to improvements made to the homestead after the assessment date for the prior year's taxes.

New language is indicated by underline, deletions by ~~strikeout~~.

The maximum refund allowed under this subdivision is \$1,500.

(b) For purposes of this subdivision, the following terms have the meanings given:

(1) "Net property taxes payable" means property taxes payable minus refund amounts for which the claimant qualifies pursuant to subdivision 2 and this subdivision.

(2) "Gross property taxes" means net property taxes payable determined without regard to the refund allowed under this subdivision.

(c) In addition to the other proofs required by this chapter, each claimant under this subdivision shall file with the property tax refund return a copy of the property tax statement for taxes payable in the preceding year or other documents required by the commissioner.

(d) On or before December 1, ~~1993~~, 1994, and 1995, the commissioner shall estimate the cost of making the payments provided by this subdivision for taxes payable in the following year. Notwithstanding the open appropriation provision of section 290A.23, if the estimated total refund claims for taxes payable in ~~1994~~, 1995, and 1996 exceed \$5,500,000, for each of the ~~three~~ two years the commissioner shall increase the \$100 amount of tax increase which must occur before a taxpayer qualifies for a refund, and increase by an equal amount the \$100 threshold used in determining the amount of the refund, so that the estimated total refund claims do not exceed \$5,500,000 for taxes payable ~~in 1994~~, ~~for taxes payable~~ in 1995, or for taxes payable in 1996.

The determinations of the revised thresholds by the commissioner are not rules subject to chapter 14.

(e) Upon request, the appropriate county official shall make available the names and addresses of the property taxpayers who may be eligible for the additional property tax refund under this section. The information shall be provided on a magnetic computer disk. The county may recover its costs by charging the person requesting the information the reasonable cost for preparing the data. The information may not be used for any purpose other than for notifying the homeowner of potential eligibility and assisting the homeowner, without charge, in preparing a refund claim.

## Sec. 2. NOTIFICATION TO HOMEOWNERS OF RETROACTIVE CHANGES.

(a) If a county has not mailed its payable 1994 property tax statements, or if a county has mailed only a portion of its payable 1994 property tax statements, the county may include a notice to the homeowner in the envelope containing the property tax statement alerting the homeowner of the retroactive change in eligibility made by this act. The notice to the homeowner must read as follows:

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"Attention Homeowners! A new law increases the funding for special property tax refunds for taxes payable in 1994. You may be eligible for a special property tax refund if:

(1) The 1994 property taxes on your homestead increased 12 percent or more over your 1993 taxes and that increase was at least \$100; or

(2) You received a refund last year under this program.

If you meet either of the above two criteria, obtain a copy of the M-1PR property tax refund form. On the back of that form is Schedule 1 for determining whether you are eligible to receive a special tax refund. The printed amount, however, shown on lines 25 and 27, has been changed by the new law from \$300 to \$100. Complete that schedule by comparing your qualifying property tax amount to a \$100 amount on lines 25 and 27, rather than the \$300 amount printed on the form.

If you qualify for a refund, send the completed M-1PR to the Department of Revenue. If you have already filed an M-1PR this year for a special tax refund, you do not need to file a second form. Your refund will be recomputed based upon a \$100 minimum increase.

If you have any questions, call ..... county at (telephone number)."

(b) If a county has mailed all or a portion of its payable 1994 property tax statements, or decides not to include the notice to homeowners as described in paragraph (a) along with its 1994 property tax statements, the county must notify the commissioner of revenue by April 15, 1994, by providing a list to the commissioner containing the name, mailing address, and social security number of every taxpayer: (1) who owns a parcel of homestead property in the county, and (2) whose gross property taxes on that property have increased by 12 percent or more for the current taxes payable year over the prior taxes payable year. In compiling the list, each county shall exclude relative-homestead parcels and may exclude from the list those homeowners who received a notice with the property tax statement as provided in paragraph (a). The list must be on the type of electronic data storage media designated by the commissioner and must be provided in the sequence, form, and format designated by the commissioner, whose designations in this regard are not rules subject to chapter 14.

(c) On or before May 15, 1994, the commissioner shall mail a notice to the homeowners in those counties for which a list has been provided as contained in paragraph (b). The commissioner shall also mail a notice on or before May 15, 1994 to any additional homeowners who filed an M-1PR Schedule 1 for property taxes payable in 1993. The notice the commissioner mails to the homeowner must read as follows:

"Attention Homeowners! A new law increases the funding for special property tax refunds for taxes payable in 1994. You may be eligible for a special property tax refund for 1994 since either:

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(1) The 1994 property taxes on your homestead increased by 12 percent or more over your 1993 taxes and that increase was at least \$100; or

(2) You received a refund last year under this program.

Enclosed is a copy of the M-1PR property tax refund form. On the back of that form is Schedule 1 for determining whether you are eligible to receive a special tax refund. The printed amount, however, shown on lines 25 and 27, has been changed by the new law from \$300 to \$100. Complete that schedule by comparing your qualifying property tax amount to a \$100 amount on lines 25 and 27, rather than the \$300 amount printed on the form.

If you qualify for a refund, send the completed M-1PR to the Department of Revenue. If you have already filed an M-1PR for a special refund, you do not need to file a second form. Your refund will be recomputed based upon a \$100 minimum increase.

If you have any questions, call 296-3781 (from the Twin Cities area) or 1-800-652-9094 (toll-free from elsewhere)."

(d) If the commissioner decides to revise the M-1PR Schedule 1 by changing the amount on lines 25 and 27 from \$300 to \$100, then the notice the commissioner mails to the homeowner must read as follows:

"Attention Homeowners! A new law increases the funding for special property tax refunds for taxes payable in 1994. You may be eligible for a special property tax refund for 1994 since either:

(1) The 1994 property taxes on your homestead increased by 12 percent or more over your 1993 taxes and that increase was at least \$100; or

(2) You received a refund last year under this program.

Enclosed is a copy of a revised M-1PR property tax refund form, Schedule 1. That schedule is used for determining whether you are eligible to receive a special tax refund. The printed amount shown on lines 25 and 27 has been changed by the new law to \$100. Complete that schedule by comparing your qualifying property tax amount to the \$100 amount on lines 25 and 27.

If you qualify for a refund, send the completed M-1PR to the Department of Revenue. If you have already filed an M-1PR for a special refund, you do not need to file a second form. Your refund will be recomputed based upon a \$100 minimum increase.

If you have any questions, call 296-3781 (from the Twin Cities area) or 1-800-652-9094 (toll-free from elsewhere)."

### **Sec. 3. APPROPRIATION.**

Notwithstanding the appropriation in section 290A.23, subdivision 2, the

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amount of refunds in excess of \$5,500,000 is appropriated from the general fund to the commissioner of revenue to pay the additional amount needed for the total refund claims for taxes payable in 1994 under section 1.

**Sec. 4. EFFECTIVE DATE.**

Section 1 is effective for refunds based on the payable 1994 property tax levy. The commissioner of revenue shall compute the refunds based on the payable 1994 property tax levy using the \$100 amount of tax increase as specified in section 1, paragraph (a). Section 2 is effective the day following final enactment.

Presented to the governor March 28, 1994

Signed by the governor March 31, 1994, 9:14 a.m.

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**CHAPTER 384—H.F.No. 2130**

*An act relating to counties; St. Louis; assigned the former town of Payne to the 7th commissioner district.*

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

**Section 1. [383C.797] ST. LOUIS COUNTY; 7TH COUNTY COMMISSIONER DISTRICT.**

The area of St. Louis county previously organized as the township of Payne and now part of the township of Meadowlands is assigned to the 7th county commissioner district for all purposes until the next decennial redistricting.

**Sec. 2. LOCAL APPROVAL.**

This act is effective the day after the St. Louis county board complies with Minnesota Statutes, section 645.021, subdivision 3.

Presented to the governor March 28, 1994

Signed by the governor March 31, 1994, 9:12 a.m.

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**CHAPTER 385—S.F.No. 1750**

*An act relating to commerce; expanding the scope of department enforcement authority to include additional areas over which it has responsibility; amending Minnesota Statutes 1992, section 45.027, subdivision 7; and Minnesota Statutes 1993 Supplement, section 45.011, subdivisions 1 and 4.*

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