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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. 1767

01/24/2012 Authored by Clark, Kahn and Champion
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; providing a temporary increase in the property tax refund for
1.3 renters in the areas affected by the 2011 tornadoes.

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

1.5 Section 1. **TEMPORARY INCREASE IN PROPERTY TAX REFUNDS BASED**
1.6 **ON RENT IN AREAS AFFECTED BY MAY 22, 2011, TORNADOES.**

1.7 (a) For property tax refunds based on rent paid during calendar year 2011 only,
1.8 but also applying to refunds based on property taxes payable in 2012 that include gross
1.9 rent paid in 2011, the following rules apply to dwellings located in the area covered by
1.10 Presidential Disaster Declaration FEMA-1990-DR:

1.11 (1) "rent constituting property taxes" must be calculated by substituting "19 percent"
1.12 for "17 percent" under Minnesota Statutes, section 290A.03, subdivision 11; and

1.13 (2) "property taxes payable" must be calculated under Minnesota Statutes, section
1.14 290A.03, subdivision 13, by substituting "19 percent" for "17 percent" in determining the
1.15 portion of gross rent paid that is included in property taxes payable.

1.16 (b) Owners or managing agents of properties located in the area referenced in
1.17 paragraph (a) shall provide supplemental certificates of rent paid under Minnesota
1.18 Statutes, section 290A.19, based on rent paid in 2011, in compliance with this section.
1.19 These supplemental certificates must be accompanied by a notice to the recipient that
1.20 they replace the original certificate of rent paid and must be in the form and contain the
1.21 information required by the commissioner of revenue. The commissioner shall instruct
1.22 owners and managing agents of the requirements under this section.

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