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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **2420**

03/08/2016 Authored by Atkins
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; property tax refund; allowing payments for certain decedents;
1.3 amending Minnesota Statutes 2014, section 290A.18, subdivision 1.

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

1.5 Section 1. Minnesota Statutes 2014, section 290A.18, subdivision 1, is amended to read:

1.6 Subdivision 1. **Claim by surviving spouse or dependent.** If a person entitled to
1.7 relief under this chapter dies prior to receiving relief, the surviving spouse or dependent of
1.8 the person ~~shall be entitled to~~ may file the claim and receive relief. If there is no surviving
1.9 spouse or dependent, ~~the right to the credit shall lapse~~ the personal representative of the
1.10 person's estate may file the claim and receive relief.

1.11 **EFFECTIVE DATE.** This section is effective beginning for claims based on
1.12 property taxes payable in 2016 and rent paid in 2015.