

State of Minnesota

**H. F. No. 1983**

2.1 claimant by the claimant's legal guardian or attorney-in-fact. When a claimant dies after  
2.2 having filed a timely claim, the credit amount shall be disbursed to another member of the  
2.3 claimant's household as determined by the commissioner. If the claimant was the only  
2.4 member of a household, the claim may be paid to the claimant's personal representative,  
2.5 but if none is appointed and qualified within two years of the filing of the claim, the  
2.6 amount of the claim shall escheat to the state.

2.7 **EFFECTIVE DATE.** This section is effective for taxable years beginning after  
2.8 December 31, 2014.