

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 2203

04/13/2015 Authored by Torkelson

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; modifying refunds for overpayment; allowing the  
1.3 county auditor to issue certificates for refunds for overpayment to apply to future  
1.4 taxes payable; amending Minnesota Statutes 2014, section 278.12.

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

1.6 Section 1. Minnesota Statutes 2014, section 278.12, is amended to read:

1.7 **278.12 REFUNDS OF OVERPAYMENT.**

1.8 (a) If upon final determination the petitioner has paid more than the amount so  
1.9 determined to be due, judgment shall be entered in favor of the petitioner for such excess,  
1.10 and upon filing a copy thereof with the county auditor the auditor shall forthwith draw a  
1.11 warrant upon the county treasurer for the payment thereof; provided that, with the consent  
1.12 of the petitioner, the county auditor may, in lieu of drawing such warrant, issue to the  
1.13 petitioner a certificate stating the amount of such judgment, which amount may be used  
1.14 to apply upon any taxes due or to become due for the taxing district or districts whose  
1.15 taxes or assessments are reduced, or their successors in the event of a reorganization or  
1.16 reincorporation of any such taxing district. In the event the auditor shall issue a warrant  
1.17 for refund or certificates, the amount thereof shall be charged to the state and other taxing  
1.18 districts in proportion to the amount of their respective taxes included in the levy and  
1.19 deduct the same in the subsequent distribution of any tax proceeds to the state or such  
1.20 taxing districts, and upon receiving any such certificate in payment of other taxes, the  
1.21 amount thereof shall be distributed to the state and other taxing districts in proportion to  
1.22 the amount of their respective taxes included in the levy; provided that if in the judgment  
1.23 the levy of one or more of the districts be found to be illegal, to the extent that the tax  
1.24 so levied is reduced on account of the illegal levies, the amount to be charged back

2.1 shall be charged to the districts and the amount thereof deducted from any distributions  
2.2 thereafter made to them.

2.3 (b) With the consent of the petitioner, the county auditor may issue a certificate  
2.4 under paragraph (a) that applies to any taxes due or to become due over a determined  
2.5 period of years.

2.6 **EFFECTIVE DATE.** This section is effective for refunds for overpayment of taxes  
2.7 payable in 2015 and thereafter.