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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 2349

03/11/2019

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The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to property tax refunds; modifying the renter's refund calculation; amending
Minnesota Statutes 2018, section 290A.04, subdivision 2a.

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

Section 1. Minnesota Statutes 2018, section 290A.04, subdivision 2a, is amended to read:

Subd. 2a. **Renters.** A claimant whose rent constituting property taxes exceeds the
percentage of the household income stated below must pay an amount equal to the percent
of income shown for the appropriate household income level along with the percent to be
paid by the claimant of the remaining amount of rent constituting property taxes. The state
refund equals the amount of rent constituting property taxes that remain, up to the maximum
state refund amount shown below.

Household Income	Percent of Income	Percent Paid by Claimant	Maximum State Refund
\$0 to 4,909	1.0 percent	5 percent	\$ 2,000
4,910 to 6,529	1.0 percent	10 percent	\$ 2,000
6,530 to 8,159	1.1 percent	10 percent	\$ 1,950
8,160 to 11,439	1.2 percent	10 percent	\$ 1,900
11,440 to 14,709	1.3 percent	15 percent	\$ 1,850
14,710 to 16,339	1.4 percent	15 percent	\$ 1,800
16,340 to 17,959	1.4 percent	20 percent	\$ 1,750
17,960 to 21,239	1.5 percent	20 percent	\$ 1,700
21,240 to 22,869	1.6 percent	20 percent	\$ 1,650
22,870 to 24,499	1.7 percent	25 percent	\$ 1,650

2.1	24,500 to 27,779	1.8 percent	25 percent	\$ 1,650
2.2	27,780 to 29,399	1.9 percent	30 percent	\$ 1,650
2.3	29,400 to 34,299	2.0 percent	30 percent	\$ 1,650
2.4	34,300 to 39,199	2.0 percent	35 percent	\$ 1,650
2.5	39,200 to 45,739	2.0 percent	40 percent	\$ 1,650
2.6	45,740 to 47,369	2.0 percent	45 percent	\$ 1,500
2.7	47,370 to 49,009	2.0 percent	45 percent	\$ 1,350
2.8	49,010 to 50,649	2.0 percent	45 percent	\$ 1,150
2.9	50,650 to 52,269	2.0 percent	50 percent	\$ 1,000
2.10	52,270 to 53,909	2.0 percent	50 percent	\$ 900
2.11	53,910 to 55,539	2.0 percent	50 percent	\$ 500
2.12	55,540 to 57,169	2.0 percent	50 percent	\$ 200

2.13				<u>Maximum</u>
2.14			<u>Percent Paid by</u>	<u>State</u>
2.15	<u>Household Income</u>	<u>Percent of Income</u>	<u>Claimant</u>	<u>Refund</u>
2.16	<u>\$0 to 5,399</u>	<u>1.0 percent</u>	<u>5 percent</u>	<u>\$ 2,200</u>
2.17	<u>5,400 to 7,179</u>	<u>1.0 percent</u>	<u>5 percent</u>	<u>\$ 2,200</u>
2.18	<u>7,180 to 8,979</u>	<u>1.1 percent</u>	<u>5 percent</u>	<u>\$ 2,150</u>
2.19	<u>8,980 to 12,589</u>	<u>1.2 percent</u>	<u>5 percent</u>	<u>\$ 2,090</u>
2.20	<u>12,590 to 16,179</u>	<u>1.3 percent</u>	<u>10 percent</u>	<u>\$ 2,040</u>
2.21	<u>16,180 to 17,979</u>	<u>1.4 percent</u>	<u>10 percent</u>	<u>\$ 1,980</u>
2.22	<u>17,980 to 19,759</u>	<u>1.4 percent</u>	<u>15 percent</u>	<u>\$ 1,930</u>
2.23	<u>19,760 to 23,369</u>	<u>1.5 percent</u>	<u>15 percent</u>	<u>\$ 1,870</u>
2.24	<u>23,370 to 25,159</u>	<u>1.6 percent</u>	<u>15 percent</u>	<u>\$ 1,820</u>
2.25	<u>25,160 to 26,959</u>	<u>1.7 percent</u>	<u>20 percent</u>	<u>\$ 1,820</u>
2.26	<u>26,960 to 30,559</u>	<u>1.8 percent</u>	<u>20 percent</u>	<u>\$ 1,820</u>
2.27	<u>30,560 to 32,349</u>	<u>1.9 percent</u>	<u>25 percent</u>	<u>\$ 1,820</u>
2.28	<u>32,350 to 37,739</u>	<u>2.0 percent</u>	<u>25 percent</u>	<u>\$ 1,820</u>
2.29	<u>37,740 to 43,129</u>	<u>2.0 percent</u>	<u>30 percent</u>	<u>\$ 1,820</u>
2.30	<u>43,130 to 50,319</u>	<u>2.0 percent</u>	<u>35 percent</u>	<u>\$ 1,820</u>
2.31	<u>50,320 to 52,119</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,650</u>
2.32	<u>52,120 to 53,919</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,490</u>
2.33	<u>53,920 to 55,729</u>	<u>2.0 percent</u>	<u>40 percent</u>	<u>\$ 1,270</u>
2.34	<u>55,730 to 57,509</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 1,100</u>
2.35	<u>57,510 to 59,309</u>	<u>2.0 percent</u>	<u>45 percent</u>	<u>\$ 990</u>
2.36	<u>59,310 to 79,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 550</u>
2.37	<u>80,000 to 82,499</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 450</u>
2.38	<u>82,500 to 84,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$ 350</u>

3.1	<u>85,000 to 87,499</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$</u>	<u>250</u>
3.2	<u>87,500 to 89,999</u>	<u>2.0 percent</u>	<u>50 percent</u>	<u>\$</u>	<u>150</u>

3.3 The payment made to a claimant is the amount of the state refund calculated under this
3.4 subdivision. No payment is allowed if the claimant's household income is ~~\$57,170~~ \$90,000
3.5 or more.

3.6 **EFFECTIVE DATE.** This section is effective for refunds based on rent paid after
3.7 December 31, 2018.