

**290A.19 OWNER OR MANAGING AGENT TO FURNISH RENT CERTIFICATE.**

(a) The owner or managing agent of any property for which rent is paid for occupancy as a homestead must furnish a certificate of rent paid to a person who is a renter on December 31, in the form prescribed by the commissioner. If the renter moves before December 31, the owner or managing agent may give the certificate to the renter at the time of moving, or mail the certificate to the forwarding address if an address has been provided by the renter. The certificate must be made available to the renter before February 1 of the year following the year in which the rent was paid. The owner or managing agent must retain a duplicate of each certificate or an equivalent record showing the same information for a period of three years. The duplicate or other record must be made available to the commissioner upon request.

(b) The commissioner may require the owner or managing agent, through a simple process, to furnish to the commissioner on or before March 1 a copy of each certificate of rent paid furnished to a renter for rent paid in the prior year. The commissioner shall prescribe the content, format, and manner of the form pursuant to section 270C.30. Prior to implementation, the commissioner, after consulting with representatives of owners or managing agents, shall develop an implementation and administration plan for the requirements of this paragraph that attempts to minimize financial burdens, administration and compliance costs, and takes into consideration existing systems of owners and managing agents.

(c) For the purposes of this section, "owner" includes a park owner as defined under section 327C.01, subdivision 6, and "property" includes a lot as defined under section 327C.01, subdivision 3.

**History:** 1975 c 437 art 1 s 19; 1977 c 423 art 2 s 17; 1980 c 607 art 3 s 7; 1981 c 104 s 1; 1983 c 289 s 115 subd 1; 1983 c 342 art 4 s 15; 1984 c 595 s 8; 1985 c 210 art 1 s 20; 1Sp1985 c 14 art 5 s 6; 1986 c 444; 1987 c 268 art 3 s 10; 1990 c 480 art 1 s 38; 1990 c 604 art 5 s 6; 1992 c 511 art 7 s 20,25; 1994 c 592 s 1; 1997 c 231 art 5 s 15; 1Sp2017 c 1 art 13 s 13; 2019 c 50 art 1 s 96