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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 1372

February 26, 2007

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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; increasing the maximum homeowners' property tax refunds;
1.3 amending Minnesota Statutes 2006, section 290A.04, subdivision 2.

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

1.5 Section 1. Minnesota Statutes 2006, section 290A.04, subdivision 2, is amended to
1.6 read:

1.7 Subd. 2. **Homeowners.** A claimant whose property taxes payable are in excess
1.8 of the percentage of the household income stated below shall pay an amount equal to
1.9 the percent of income shown for the appropriate household income level along with the
1.10 percent to be paid by the claimant of the remaining amount of property taxes payable.
1.11 The state refund equals the amount of property taxes payable that remain, up to the state
1.12 refund amount shown below.

1.13 Household Income	1.14 Percent of Income	Percent Paid by Claimant	Maximum State Refund
1.15			\$1,450
1.16 \$0 to 1,189	1.0 percent	15 percent	<u>\$1,810</u>
1.17			\$1,450
1.18 1,190 to 2,379	1.1 percent	15 percent	<u>\$1,810</u>
1.19			\$1,410
1.20 2,380 to 3,589	1.2 percent	15 percent	<u>\$1,760</u>
1.21			\$1,410
1.22 3,590 to 4,789	1.3 percent	20 percent	<u>\$1,760</u>
1.23			\$1,360
1.24 4,790 to 5,979	1.4 percent	20 percent	<u>\$1,700</u>
1.25			\$1,360
1.26 5,980 to 8,369	1.5 percent	20 percent	<u>\$1,700</u>

2.1				\$1,310
2.2	8,370 to 9,559	1.6 percent	25 percent	<u>\$1,570</u>
2.3				\$1,310
2.4	9,560 to 10,759	1.7 percent	25 percent	<u>\$1,570</u>
2.5				\$1,260
2.6	10,760 to 11,949	1.8 percent	25 percent	<u>\$1,520</u>
2.7				\$1,260
2.8	11,950 to 13,139	1.9 percent	30 percent	<u>\$1,520</u>
2.9				\$1,210
2.10	13,140 to 14,349	2.0 percent	30 percent	<u>\$1,450</u>
2.11				\$1,210
2.12	14,350 to 16,739	2.1 percent	30 percent	<u>\$1,450</u>
2.13				\$1,160
2.14	16,740 to 17,929	2.2 percent	35 percent	<u>\$1,330</u>
2.15				\$1,160
2.16	17,930 to 19,119	2.3 percent	35 percent	<u>\$1,330</u>
2.17				\$1,110
2.18	19,120 to 20,319	2.4 percent	35 percent	<u>\$1,280</u>
2.19				\$1,110
2.20	20,320 to 25,099	2.5 percent	40 percent	<u>\$1,280</u>
2.21				\$1,070
2.22	25,100 to 28,679	2.6 percent	40 percent	<u>\$1,230</u>
2.23				\$1,070
2.24	28,680 to 35,849	2.7 percent	40 percent	<u>\$1,230</u>
2.25				\$ 970
2.26	35,850 to 41,819	2.8 percent	45 percent	<u>\$1,070</u>
2.27				\$ 970
2.28	41,820 to 47,799	3.0 percent	45 percent	<u>\$1,070</u>
2.29				\$ 870
2.30	47,800 to 53,779	3.2 percent	45 percent	<u>\$960</u>
2.31				\$ 780
2.32	53,780 to 59,749	3.5 percent	50 percent	<u>\$860</u>
2.33				\$ 680
2.34	59,750 to 65,729	4.0 percent	50 percent	<u>\$750</u>
2.35				\$ 580
2.36	65,730 to 69,319	4.0 percent	50 percent	<u>\$640</u>
2.37				\$ 480
2.38	69,320 to 71,719	4.0 percent	50 percent	<u>\$530</u>
2.39				\$ 390
2.40	71,720 to 74,619	4.0 percent	50 percent	<u>\$430</u>
2.41				\$ 290
2.42	74,620 to 77,519	4.0 percent	50 percent	<u>\$320</u>

2.43 The payment made to a claimant shall be the amount of the state refund calculated
 2.44 under this subdivision. No payment is allowed if the claimant's household income is
 2.45 \$77,520 or more.

2.46 **EFFECTIVE DATE.** This section is effective beginning with refunds based on
 2.47 property taxes payable in 2008.