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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **2348**

March 24, 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 property taxation; providing a property tax refund for owners of
1.3 noncommercial seasonal-recreational property; amending Minnesota Statutes
1.4 2006, sections 290A.03, by adding subdivisions; 290A.04, by adding a
1.5 subdivision.

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

1.7 Section 1. Minnesota Statutes 2006, section 290A.03, is amended by adding a
1.8 subdivision to read:

1.9 Subd. 5a. Seasonal-recreational household income. "Seasonal-recreational
1.10 household income" means the household income of all owners of a seasonal-recreational
1.11 property, other than incomes of dependents.

1.12 EFFECTIVE DATE. This section is effective for refunds filed in 2008 and
1.13 thereafter based on property taxes payable in 2008 and thereafter.

1.14 Sec. 2. Minnesota Statutes 2006, section 290A.03, is amended by adding a subdivision
1.15 to read:

1.16 Subd. 8a. Seasonal-recreational claimant. "Seasonal-recreational claimant" means
1.17 a person, other than a dependent, as defined under sections 151 and 152 of the Internal
1.18 Revenue Code, disregarding section 152(b)(3) of the Internal Revenue Code, who owns a
1.19 seasonal-recreational property and who has filed a claim authorized by this chapter.

1.20 EFFECTIVE DATE. This section is effective for refunds filed in 2008 and
1.21 thereafter based on property taxes payable in 2008 and thereafter.

2.1 Sec. 3. Minnesota Statutes 2006, section 290A.03, is amended by adding a subdivision
2.2 to read:

2.3 Subd. 16. **Seasonal-recreational property.** "Seasonal-recreational property"
2.4 means a parcel of property classified as noncommercial class 4c(1) under section 273.13,
2.5 subdivision 25, or contiguous parcels of noncommercial class 4c(1) property under the
2.6 same ownership.

2.7 **EFFECTIVE DATE.** This section is effective for refunds filed in 2008 and
2.8 thereafter based on property taxes payable in 2008 and thereafter.

2.9 Sec. 4. Minnesota Statutes 2006, section 290A.04, is amended by adding a subdivision
2.10 to read:

2.11 Subd. 2k. **Seasonal-recreational property.** (a) A seasonal-recreational
2.12 claimant is eligible for a refund according to the same schedule as the schedule for the
2.13 homeowner refund under subdivision 2, based on the property taxes payable on the
2.14 seasonal-recreational property and the seasonal-recreational household income.

2.15 (b) The refund under this subdivision may be claimed only if the seasonal-recreational
2.16 household income does not exceed the maximum household income limitation specified in
2.17 subdivision 2, after adjustment for inflation under subdivision 4.

2.18 (c) No more than one claim may be filed each year for each seasonal-recreational
2.19 property.

2.20 **EFFECTIVE DATE.** This section is effective for refunds filed in 2008 and
2.21 thereafter based on property taxes payable in 2008 and thereafter.