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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 4906

04/09/2026 Authored by Davids, Joy, Harder, Witte, Wiener and others
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; providing for a onetime special property tax refund;
1.3 appropriating money.

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

1.5 Section 1. ONETIME PROPERTY TAX REFUND FOR TAXES PAYABLE IN 2026.

1.6 Subdivision 1. Definitions. (a) For purposes of this section, the terms defined in this
1.7 subdivision have the meanings given.

1.8 (b) "Eligible property" means the following classes of property that are subject to property
1.9 taxes payable in 2026:

1.10 (1) residential homestead property, including manufactured homes, classified as 1a or
1.11 1b under Minnesota Statutes, section 273.13, subdivision 22;

1.12 (2) residential nonhomestead property classified as 4b or 4bb under Minnesota Statutes,
1.13 section 273.13, subdivision 25;

1.14 (3) apartment property classified as 4a under Minnesota Statutes, section 273.13,
1.15 subdivision 25;

1.16 (4) agricultural homestead and nonhomestead property classified as 2a under Minnesota
1.17 Statutes, section 273.13, subdivision 23;

1.18 (5) rural vacant land property classified as 2b under Minnesota Statutes, section 273.13,
1.19 subdivision 23; and

1.20 (6) managed forest land classified as 2c under Minnesota Statutes, section 273.13,
1.21 subdivision 23.

2.1 (c) "Property taxes payable" means the sum of (1) local net property taxes under
2.2 Minnesota Statutes, section 273.1393, plus (2) any state general tax under Minnesota Statutes,
2.3 section 275.025, due on an eligible property in 2026.

2.4 (d) "Refund share" means a property owner's total property taxes payable on all of the
2.5 property owner's eligible properties, divided by the sum of the total property taxes payable
2.6 on all eligible properties of property owners who apply for a refund under this section.

2.7 Subd. 2. **Refund of eligible property taxes.** (a) A property owner who paid more than
2.8 \$0 in property taxes payable in 2026 may apply to the commissioner of revenue for a refund
2.9 under this section. To receive a refund under this section, a property owner must apply to
2.10 the commissioner of revenue no later than September 15, 2026. The commissioner of revenue
2.11 may determine the form and manner of the application but must begin accepting applications
2.12 no later than July 15, 2026. The commissioner must pay a refund under this section by
2.13 December 31, 2026, for a valid application for a refund.

2.14 (b) Each applicant eligible for a refund under this section must receive a refund equal
2.15 to the applicant's refund share, multiplied by the total appropriation under subdivision 3.

2.16 Subd. 3. **Appropriation.** \$4,000,000,000 in fiscal year 2027 is appropriated from the
2.17 general fund to the commissioner of revenue for refunds under this section. This is a onetime
2.18 appropriation.