

1.1 A bill for an act
1.2 relating to taxation; homestead credit refunds and renter property tax refunds;
1.3 increasing the amount paid for refunds based on taxes payable in 2014 and rent
1.4 paid in 2013 only; appropriating money.

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

1.6 Section 1. **HOMESTEAD CREDIT REFUND AND RENTER PROPERTY TAX**
1.7 **REFUND INCREASE.**

1.8 Subdivision 1. **Homestead credit refund increase.** For claims filed based on taxes
1.9 payable in 2014, the commissioner shall increase by percent the refund otherwise
1.10 payable under Minnesota Statutes section 290A.04, subdivision 2.

1.11 Subd. 2. **Renter property tax increase.** For claims filed based on rent paid in 2013,
1.12 the commissioner shall increase by percent the refund otherwise payable under
1.13 Minnesota Statutes section 290A.04, subdivision 2a.

1.14 Subd. 3. **Appropriation.** The amount necessary to make the payments required
1.15 under this section in fiscal years 2015 and 2016 is appropriated from the general fund
1.16 to the commissioner of revenue.

1.17 **EFFECTIVE DATE.** This section is effective for refund claims based on taxes
1.18 payable in 2014 and rent paid in 2013 only.