

1.1 ..... moves to amend H.F. No. 4064, the delete everything amendment  
1.2 (A22-0389), as follows:

1.3 Page 5, line 8, delete "real"

1.4 Page 5, line 9, delete "property" and insert "a parcel"

1.5 Page 6, line 29, delete the new language

1.6 Page 6, line 30, delete the new language and insert "unless the unit meets the requirements  
1.7 of section 273.13, subdivision 25, paragraph (e), clause (2), in which case the unit shall be  
1.8 classified as 4d(2)"

1.9 Page 11, line 12, delete everything before "bees" and insert "hemp;"

1.10 Page 20, line 29, delete "15" and insert "31"

1.11 Page 90, line 24, delete "claims" and insert "credits" and delete "in 2022" and insert  
1.12 "after December 31, 2021."

1.13 Page 90, delete line 25

1.14 Page 90, line 30, reinstate the stricken "preceding"

1.15 Page 91, line 1, delete "claims" and insert "credits" and delete "in 2022" and insert "after  
1.16 December 31, 2021."

1.17 Page 91, delete line 2

1.18 Page 91, line 7, delete "under chapter 290A" and after "refund" insert "under chapter  
1.19 290A"

1.20 Page 91, line 10, delete "claims" and insert "credits" and delete "in 2022" and insert  
1.21 "after December 31, 2021."

1.22 Page 91, delete line 11

2.1 Page 91, before line 12, insert:

2.2 "Sec. .... Minnesota Statutes 2020, section 289A.60, subdivision 12, is amended to read:

2.3 Subd. 12. **Penalties relating to property tax refunds.** (a) If it is determined that a  
2.4 property tax refund claim is excessive and was negligently prepared, a claimant is liable  
2.5 for a penalty of ten percent of the disallowed claim. If the claim has been paid, the amount  
2.6 disallowed must be recovered by assessment and collection.

2.7 (b) An owner who without reasonable cause fails to give a certificate of rent constituting  
2.8 property tax to a renter, as required by ~~section~~ sections 290.0693, subdivision 4, and 290A.19,  
2.9 paragraph (a), is liable to the commissioner for a penalty of \$100 for each failure.

2.10 (c) If the owner or managing agent knowingly gives rent certificates that report total  
2.11 rent constituting property taxes in excess of the amount of actual rent constituting property  
2.12 taxes paid on the rented part of a property, the owner or managing agent is liable for a  
2.13 penalty equal to the greater of (1) \$100 or (2) 50 percent of the excess that is reported. An  
2.14 overstatement of rent constituting property taxes is presumed to be knowingly made if it  
2.15 exceeds by ten percent or more the actual rent constituting property taxes.

2.16 **EFFECTIVE DATE.** This section is effective for credits based on rent paid after  
2.17 December 31, 2021."

2.18 Page 91, delete section 4

2.19 Page 92, delete section 5

2.20 Page 93, line 10, delete "person" and insert "individual"

2.21 Page 93, line 14, delete everything after "(b)" and insert a period

2.22 Page 93, line 18, delete "\$500" and insert "\$530"

2.23 Page 93, line 19, delete "\$780" and insert "\$830"

2.24 Page 93, delete lines 24 to 30

2.25 Page 93, before line 31, insert:

2.26 "(f) "Homestead" has the meaning given in section 290A.03, subdivision 6."

2.27 Reletter the paragraphs in sequence

2.28 Page 93, line 33, delete "calendar" and insert "taxable"

2.29 Page 94, line 8, delete "December 31 of the year for which the taxes were levied or rent  
2.30 paid" and insert "the close of the taxable year"

- 3.1 Page 94, line 11, delete "calendar" and insert "taxable"
- 3.2 Page 94, line 13, delete "calendar" and insert "taxable" and delete "calendar" and insert
- 3.3 "taxable"
- 3.4 Page 94, line 14, delete "relief under this chapter" and insert "a credit under this section"
- 3.5 Page 94, line 17, after "agreement" insert "with the individual"
- 3.6 Page 94, line 22, before "year" insert "taxable"
- 3.7 Page 94, line 24, delete "eligibility" and insert "liability"
- 3.8 Page 94, line 28, delete "percent to be" and insert "co-payment"
- 3.9 Page 94, line 29, delete "paid by the claimant"
- 3.10 Page 94, line 31, delete "state refund" and insert "credit"
- 3.11 Page 95, line 1, delete "Income Range" and insert "Household Income" and delete
- 3.12 "Threshold" and insert "Percent of Income" and after "Maximum" insert "Credit"
- 3.13 Page 95, delete line 24
- 3.14 Page 95, after line 29, insert:
- 3.15 "(c) The commissioner shall construct and make available to taxpayers a comprehensive
- 3.16 table showing the rent constituting property taxes to be paid and refund allowed at various
- 3.17 levels of income and assessment. The table shall follow the schedule of income percentages,
- 3.18 maximums, and other provisions specified in paragraph (a), except that the commissioner
- 3.19 may graduate the transition between income brackets. All refunds shall be computed in
- 3.20 accordance with tables prepared and issued by the commissioner."
- 3.21 Page 95, before line 30, insert:
- 3.22 "Subd. 4. **Owner or managing agent to furnish rent certificate.** (a) The owner or
- 3.23 managing agent of any property for which rent is paid for occupancy as a homestead must
- 3.24 furnish a certificate of rent paid to a person who is a renter on December 31, in the form
- 3.25 prescribed by the commissioner. If the renter moves before December 31, the owner or
- 3.26 managing agent may give the certificate to the renter at the time of moving, or mail the
- 3.27 certificate to the forwarding address if an address has been provided by the renter. The
- 3.28 certificate must be made available to the renter before February 1 of the year following the
- 3.29 year in which the rent was paid. The owner or managing agent must retain a duplicate of
- 3.30 each certificate or an equivalent record showing the same information for a period of three

4.1 years. The duplicate or other record must be made available to the commissioner upon  
4.2 request.

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

4.12 Renumber the subdivisions in sequence

4.13 Page 95, line 33, delete "calendar" and insert "taxable"

4.14 Page 95, line 34, delete "claim for relief was filed" and insert "credit was claimed"

4.15 Page 95, line 36, before "income" insert "household" and after "rent" insert "constituting  
4.16 property taxes"

4.17 Page 96, line 2, delete everything after the period

4.18 Page 96, line 3, before "of" insert "(c) When two individuals"

4.19 Page 96, line 7, delete "(c)" and insert "(d)"

4.20 Page 96, lines 27 and 32, delete "calendar" and insert "taxable"

4.21 Page 97, after line 27, insert:

4.22 "Subd. 12. **Simplified filing for individuals without an income tax liability.** The  
4.23 commissioner of revenue must establish a simplified filing process through which a taxpayer  
4.24 who did not file an individual income tax return due to a lack of tax liability may file a  
4.25 return to claim the credit under this section. The filing process and forms may be in the  
4.26 form or manner determined by the commissioner, but must be designed to reduce the  
4.27 complexity of the filing process and the time needed to file for individuals without an income  
4.28 tax liability."

4.29 Page 102, line 25, reinstate the stricken "If a homestead property owner"

4.30 Page 102, lines 26 to 28, reinstate the stricken language

4.31 Page 104, line 2, after "agreement" insert "with the homeowner"

5.1 Page 104, line 5, after "and" insert "property taxes payable in 2023, and"

5.2 Page 105, after line 30, insert:

5.3 "Sec. .... Minnesota Statutes 2020, section 290A.19, is amended to read:

5.4 **290A.19 OWNER OR MANAGING AGENT TO FURNISH RENT CERTIFICATE.**

5.5 (a) The park owner ~~or managing agent of any~~ of a property for which rent is paid for  
 5.6 occupancy as a homestead must furnish a certificate of rent paid to a person who is a renter  
 5.7 on December 31, in the form prescribed by the commissioner. If the renter moves before  
 5.8 December 31, the park owner ~~or managing agent~~ may give the certificate to the renter at  
 5.9 the time of moving, or mail the certificate to the forwarding address if an address has been  
 5.10 provided by the renter. The certificate must be made available to the renter before February  
 5.11 1 of the year following the year in which the rent was paid. The park owner ~~or managing~~  
 5.12 ~~agent~~ must retain a duplicate of each certificate or an equivalent record showing the same  
 5.13 information for a period of three years. The duplicate or other record must be made available  
 5.14 to the commissioner upon request.

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

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

5.27 Page 108, line 17, delete "12"

5.28 Page 108, delete section 21

5.29 Renumber the sections in sequence and correct the internal references

5.30 Amend the title accordingly