

1.1 ..... moves to amend H.F. No. 4906 as follows:

1.2 Page 1, line 11, after the semicolon, insert "and"

1.3 Page 1, delete lines 12 to 21 and insert:

1.4 "(2) the portion of class 2 property under Minnesota Statutes, section 273.13, subdivision  
1.5 23, consisting of the house and garage and immediately surrounding one acre of land."

1.6 Page 2, before line 1, insert:

1.7 "(c) "Maximum refund amount" means the property taxes payable on an eligible  
1.8 property."

1.9 Page 2, line 1, delete "(c)" and insert "(d)" and delete "the sum of (1)"

1.10 Page 2, line 2, delete everything after the second comma

1.11 Page 2, line 3, delete everything before "due"

1.12 Page 2, line 4, delete "(d)" and insert "(e)"

1.13 Page 2, line 15, delete "3" and insert "4, except that the refund attributable to any eligible  
1.14 property must not exceed the maximum refund amount for that property. If any amount of  
1.15 the appropriation is undistributed because the refund attributable to an eligible property is  
1.16 equal to the maximum refund amount, any remaining undistributed funds must be distributed  
1.17 based on the remaining properties' refund shares"

1.18 Page 2, after line 15, insert:

1.19 "(c) If prior to September 16, 2026, a property owner applies for a refund under Minnesota  
1.20 Statutes, chapter 290A for taxes paid on an eligible property in 2026, the amount of the  
1.21 refund under Minnesota Statutes, chapter 290A must be subtracted from the local net property  
1.22 tax amount when calculating property taxes payable under this section."

1.23 Page 2, before line 16, insert:

2.1 "Subd. 3. **Clawback.** A property owner of an eligible property must repay to the  
2.2 commissioner of revenue any refund received under this section if the property is determined  
2.3 to be delinquent under Minnesota Statutes, section 279.02, subdivision 1, for unpaid taxes  
2.4 due in 2026. The commissioner of revenue must deposit into the general fund any funds  
2.5 received under this subdivision."

2.6 Renumber the subdivisions in sequence

2.7 Page 2, after line 18, insert:

2.8 "Sec. .... **PROPERTY TAX REFUND CALCULATION.**

2.9 (a) Notwithstanding Minnesota Statutes, section 290A.03, subdivision 13, for refunds  
2.10 under Minnesota Statutes, chapter 290A based on taxes payable in 2026 only, the  
2.11 commissioner must reduce the amount of property taxes payable by the amount of the refund  
2.12 under section 1.

2.13 (b) This section only applies for applications made after September 15, 2026, for refunds  
2.14 based on taxes paid in 2026.

2.15 **EFFECTIVE DATE.** This section is effective the day following final enactment."

2.16 Renumber the sections in sequence and correct the internal references

2.17 Amend the title accordingly