

1.1 ..... moves to amend H.F. No. 307 as follows:

1.2 Page 9, after line 17, insert:

1.3 "Sec. .... Minnesota Statutes 2022, section 290A.03, subdivision 6, is amended to read:

1.4 Subd. 6. **Homestead.** "Homestead" means the dwelling occupied as the claimant's  
 1.5 principal residence and so much of the land surrounding it, not exceeding ten acres, as is  
 1.6 reasonably necessary for use of the dwelling as a home and any other property used for  
 1.7 purposes of a homestead as defined in section 273.13, subdivision 22, ~~except~~ or section  
 1.8 273.13, subdivision 25, paragraph (e), clause (2). For agricultural land assessed as part of  
 1.9 a homestead pursuant to section 273.13, subdivision 23, "homestead" is limited to the house  
 1.10 and garage and immediately surrounding one acre of land. The homestead may be owned  
 1.11 or rented and may be a part of a multidwelling or multipurpose building and the land on  
 1.12 which it is built. A manufactured home, as defined in section 273.125, subdivision 8, or a  
 1.13 park trailer taxed as a manufactured home under section 168.012, subdivision 9, assessed  
 1.14 as personal property may be a dwelling for purposes of this subdivision.

1.15 **EFFECTIVE DATE.** This section is effective for refund claims based on taxes payable  
 1.16 in 2025 and thereafter."

1.17 Renumber the sections in sequence and correct the internal references

1.18 Amend the title accordingly