

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 2715

03/24/2025 Authored by Tabke
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; property tax refunds; reducing homestead credit refund co-pays;
1.3 amending Minnesota Statutes 2024, section 290A.04, subdivisions 2, 4.

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

1.5 Section 1. Minnesota Statutes 2024, section 290A.04, subdivision 2, is amended to read:

1.6 Subd. 2. Homeowners; homestead credit refund. A claimant whose property taxes
1.7 payable are in excess of the percentage of the household income stated below shall pay an
1.8 amount equal to the percent of income shown for the appropriate household income level
1.9 along with the percent to be paid by the claimant of the remaining amount of property taxes
1.10 payable. The state refund equals the amount of property taxes payable that remain, up to
1.11 the state refund amount shown below.

Table with 4 columns: Household Income, Percent of Income, Percent Paid by Claimant, Maximum State Refund. Rows 1.12-1.26 show various income brackets and percentages.

2.1	<del>14,620 to 16,689</del>		<del>17 percent</del>	3,310
2.2	<u>15,450 to 17,639</u>	1.6 percent	<u>15 percent</u>	\$ <u>3,500</u>
2.3	<del>16,690 to 18,799</del>		<del>17 percent</del>	3,310
2.4	<u>17,640 to 19,869</u>	1.7 percent	<u>15 percent</u>	\$ <u>3,500</u>
2.5	<del>18,800 to 20,879</del>		<del>17 percent</del>	3,310
2.6	<u>19,870 to 22,069</u>	1.8 percent	<u>15 percent</u>	\$ <u>3,500</u>
2.7	<del>20,880 to 22,949</del>		<del>22 percent</del>	3,310
2.8	<u>22,070 to 24,259</u>	1.9 percent	<u>20 percent</u>	\$ <u>3,500</u>
2.9	<del>22,950 to 29,239</del>		<del>22 percent</del>	3,310
2.10	<u>24,260 to 30,909</u>	2.0 percent	<u>20 percent</u>	\$ <u>3,500</u>
2.11	<del>29,240 to 31,319</del>		<del>27 percent</del>	3,310
2.12	<u>30,910 to 33,109</u>	2.0 percent	<u>25 percent</u>	\$ <u>3,500</u>
2.13	<del>31,320 to 35,509</del>		<del>27 percent</del>	3,310
2.14	<u>33,110 to 37,539</u>	2.0 percent	<u>25 percent</u>	\$ <u>3,500</u>
2.15	<del>35,510 to 50,099</del>		<del>32 percent</del>	3,310
2.16	<u>37,540 to 52,959</u>	2.0 percent	<u>30 percent</u>	\$ <u>3,500</u>
2.17	<del>50,100 to 73,059</del>		<del>32 percent</del>	2,680
2.18	<u>52,960 to 77,229</u>	2.0 percent	<u>30 percent</u>	\$ <u>2,830</u>
2.19	<del>73,060 to 83,499</del>		<del>37 percent</del>	2,350
2.20	<u>77,230 to 88,259</u>	2.0 percent	<u>35 percent</u>	\$ <u>2,480</u>
2.21	<del>83,500 to 93,939</del>		<del>37 percent</del>	1,940
2.22	<u>88,260 to 99,299</u>	2.1 percent	<u>35 percent</u>	\$ <u>2,050</u>
2.23	<del>93,940 to 104,379</del>		<del>37 percent</del>	1,740
2.24	<u>99,300 to 110,339</u>	2.2 percent	<u>35 percent</u>	\$ <u>1,840</u>
2.25	<del>104,380 to 114,819</del>		<del>37 percent</del>	1,520
2.26	<u>110,340 to 121,369</u>	2.3 percent	<u>35 percent</u>	\$ <u>1,610</u>
2.27	<del>114,820 to 121,089</del>		<del>42 percent</del>	1,280
2.28	<u>121,370 to 127,999</u>	2.4 percent	<u>40 percent</u>	\$ <u>1,350</u>
2.29	<del>121,090 to 125,289</del>		<del>42 percent</del>	1,070
2.30	<u>128,000 to 132,439</u>	2.5 percent	<u>40 percent</u>	\$ <u>1,130</u>
2.31	<del>125,290 to 130,349</del>		<del>47 percent</del>	870
2.32	<u>132,440 to 137,789</u>	2.5 percent	<u>45 percent</u>	\$ <u>920</u>
2.33	<del>130,350 to 135,409</del>		<del>47 percent</del>	650
2.34	<u>137,790 to 143,139</u>	2.5 percent	<u>45 percent</u>	\$ <u>690</u>

2.35 The payment made to a claimant shall be the amount of the state refund calculated under  
2.36 this subdivision. No payment is allowed if the claimant's household income is \$135,410  
2.37 \$143,140 or more.

2.38 **EFFECTIVE DATE.** This section is effective beginning with refunds based on property  
2.39 taxes payable after December 31, 2025.

3.1 Sec. 2. Minnesota Statutes 2024, section 290A.04, subdivision 4, is amended to read:

3.2 Subd. 4. **Inflation adjustment.** The commissioner shall annually adjust the dollar  
3.3 amounts of the income thresholds and the maximum refunds under subdivision 2 as provided  
3.4 in section 270C.22. The statutory year is ~~2023~~ 2025.

3.5 **EFFECTIVE DATE.** This section is effective beginning with refunds based on property  
3.6 taxes payable after December 31, 2026.