

1.1 moves to amend H.F. No. 1506 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2022, section 290A.04, subdivision 2, is amended to read:

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

1.10			Percent Paid by	Maximum
1.11	Household Income	Percent of Income	Claimant	State
1.12				Refund
1.13	\$0 to 1,739		15 percent	2,770
1.14	<u>\$0 to \$2,090</u>	1.0 percent	<u>10 percent</u>	\$ <u>3,630</u>
1.15	1,740 to 3,459		15 percent	2,770
1.16	<u>\$2,090 to \$4,160</u>	1.1 percent	<u>10 percent</u>	\$ <u>3,630</u>
1.17	3,460 to 5,239		15 percent	2,770
1.18	<u>\$4,160 to \$6,300</u>	1.2 percent	<u>10 percent</u>	\$ <u>3,630</u>
1.19	5,240 to 6,989		20 percent	2,770
1.20	<u>\$6,300 to \$8,400</u>	1.3 percent	<u>15 percent</u>	\$ <u>3,630</u>
1.21	6,990 to 8,719		20 percent	2,770
1.22	<u>\$8,400 to \$10,480</u>	1.4 percent	<u>15 percent</u>	\$ <u>3,630</u>
1.23	8,720 to 12,219		20 percent	2,770
1.24	<u>\$10,480 to \$14,680</u>	1.5 percent	<u>15 percent</u>	\$ <u>3,630</u>
1.25	12,220 to 13,949		20 percent	2,770
1.26	<u>\$14,680 to \$16,760</u>	1.6 percent	<u>15 percent</u>	\$ <u>3,630</u>
1.27	13,950 to 15,709		20 percent	2,770
1.28	<u>\$16,760 to \$18,880</u>	1.7 percent	<u>15 percent</u>	\$ <u>3,630</u>
1.29	15,710 to 17,449		20 percent	2,770
1.30	<u>\$18,880 to \$20,970</u>	1.8 percent	<u>15 percent</u>	\$ <u>3,630</u>

2.1	17,450 to 19,179		25 percent	2,770
2.2	<u>\$20,970 to \$23,040</u>	1.9 percent	<u>15 percent</u>	\$ <u>3,630</u>
2.3	19,180 to 24,429	2.0 percent	25 percent	2,770
2.4	<u>\$23,040 to \$29,350</u>	<u>1.9 percent</u>	<u>15 percent</u>	\$ <u>3,630</u>
2.5	24,430 to 26,169	2.0 percent	30 percent	2,770
2.6	<u>\$29,350 to \$31,440</u>	<u>1.9 percent</u>	<u>20 percent</u>	\$ <u>3,630</u>
2.7	26,170 to 29,669	2.0 percent	30 percent	2,770
2.8	<u>\$31,440 to \$35,650</u>	<u>1.9 percent</u>	<u>20 percent</u>	\$ <u>3,630</u>
2.9	29,670 to 41,859		35 percent	2,770
2.10	<u>\$35,650 to \$50,290</u>	2.0 percent	<u>25 percent</u>	\$ <u>3,630</u>
2.11	41,860 to 61,049		35 percent	2,240
2.12	<u>\$50,290 to \$73,350</u>	2.0 percent	<u>25 percent</u>	\$ <u>2,990</u>
2.13	61,050 to 69,769		40 percent	1,960
2.14	<u>\$73,350 to \$83,830</u>	2.0 percent	<u>30 percent</u>	\$ <u>2,650</u>
2.15	69,770 to 78,499		40 percent	1,620
2.16	<u>\$83,830 to \$94,320</u>	2.1 percent	<u>30 percent</u>	\$ <u>2,250</u>
2.17	78,500 to 87,219		40 percent	1,450
2.18	<u>\$94,320 to \$104,790</u>	2.2 percent	<u>35 percent</u>	\$ <u>2,040</u>
2.19	87,220 to 95,939		40 percent	1,270
2.20	<u>\$104,790 to \$115,270</u>	2.3 percent	<u>35 percent</u>	\$ <u>1,830</u>
2.21	95,940 to 101,179		45 percent	1,070
2.22	<u>\$115,270 to \$121,570</u>	2.4 percent	<u>40 percent</u>	\$ <u>1,590</u>
2.23	101,180 to 104,689		45 percent	890
2.24	<u>\$121,570 to \$125,780</u>	2.5 percent	<u>40 percent</u>	\$ <u>1,370</u>
2.25	104,690 to 108,919		50 percent	730
2.26	<u>\$125,780 to \$130,870</u>	2.5 percent	<u>45 percent</u>	\$ <u>1,180</u>
2.27	108,920 to 113,149		50 percent	540
2.28	<u>\$130,870 to \$135,950</u>	2.5 percent	<u>45 percent</u>	\$ <u>950</u>

2.29 The payment made to a claimant shall be the amount of the state refund calculated under
 2.30 this subdivision. No payment is allowed if the claimant's household income is ~~\$113,150~~
 2.31 \$135,950 or more.

2.32 **EFFECTIVE DATE.** This section is effective for claims based on property taxes payable
 2.33 in 2024 and following years.

2.34 Sec. 2. Minnesota Statutes 2022, section 290A.04, subdivision 4, is amended to read:

2.35 Subd. 4. **Inflation adjustment.** The commissioner shall annually adjust the dollar
 2.36 amounts of the income thresholds and the maximum refunds under subdivisions 2 and 2a
 2.37 as provided in section 270C.22. The statutory year for subdivision 2 is 2023. The statutory
 2.38 year for subdivision 2a is 2018.

2.39 **EFFECTIVE DATE.** This section is effective for claims based on property taxes payable
 2.40 in 2025 and following years."

3.1 Amend the title accordingly