

# H.F. 1323

As amended by H1323DE1

**Subject** Renter's credit expansion

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## Summary

H.F. 1323 expands the range of incomes eligible for the Minnesota renter's credit, and makes corresponding reductions in the co-pays and maximum refunds as part of the credit phaseout.

Under current law, for refunds payable in 2024, the credit is available to claimants with household incomes up to \$73,680. The bill expands the range of incomes eligible for the credit to \$90,000. It additionally reduces co-pays by 5% for claimants with incomes above \$50,510, and increases the maximum credit for claimants with incomes above \$63,150.

The table below summarizes the changes:

| Income Range         | Current Law                    |                | H.F. 1323         |                | Change                         |                |
|----------------------|--------------------------------|----------------|-------------------|----------------|--------------------------------|----------------|
|                      | Co-pay percentage              | Maximum Refund | Co-pay percentage | Maximum Refund | Co-pay percentage              | Maximum Refund |
| \$50,510 to \$58,940 | 40%                            | \$2,130        | 35%               | \$2,130        | -5%                            | \$0            |
| \$58,940 to \$61,040 | 45%                            | \$1,930        | 40%               | \$1,930        | -5%                            | \$0            |
| \$61,040 to \$63,150 | 45%                            | \$1,740        | 40%               | \$1,740        | -5%                            | \$0            |
| \$63,150 to \$65,260 | 45%                            | \$1,480        | 40%               | \$1,500        | -5%                            | \$20           |
| \$65,260 to \$67,360 | 50%                            | \$1,290        | 45%               | \$1,350        | -5%                            | \$60           |
| \$67,360 to \$69,470 | 50%                            | \$1,170        | 45%               | \$1,200        | -5%                            | \$30           |
| \$69,470 to \$71,570 | 50%                            | \$650          | 45%               | \$1,100        | -5%                            | \$450          |
| \$71,570 to \$73,680 | 50%                            | \$250          | 45%               | \$900          | -5%                            | \$650          |
| \$73,680 to \$75,000 | Not eligible under current law |                | 45%               | \$700          | Not eligible under current law |                |
| \$75,000 to \$85,000 | Not eligible under current law |                | 45%               | \$500          | Not eligible under current law |                |
| \$85,000 to \$90,000 | Not eligible under current law |                | 45%               | \$300          | Not eligible under current law |                |



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