

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 158

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Version: As introduced

Authors: Gleason and others

Subject: Increasing the percentage of rent for the property tax refund

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Overview

Increases the percentage of rent constituting property taxes from 19 percent to 28 percent for purposes of the property tax refund. Effective beginning for claims based on rent paid in calendar year 2001.

Section

- 1 **Rent constituting property taxes.** Increases the percentage of "rent constituting property taxes" from 19 percent to 28 percent. This percentage is used in determining the renter's property tax refund. Effective beginning for claims based on rent paid in calendar year 2001. (Effective date added by amendment.)
- 2 **Property taxes payable.** Increases the percentage of "property taxes payable" from 19 percent to 28 percent (same percentage as in section 1), for homeowners of manufactured homes. Owners of manufactured homes use a percentage of the gross rent paid for the site on which the manufactured home is located, in determining their property tax refund. Effective beginning for claims based on rent paid in calendar year 2001.