

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 96

DATE: February 22, 2007

Version: As introduced, with author's H0096A1 amendment

Authors: Mullery

Subject: Property tax refunds for decedents

Analyst: Karen Baker (651 296-8959)
Nina Manzi (651 296-5204)
Joel Michael (651 296-5057)

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd.

Overview

Provides for property tax refunds to be paid to the claimant's estate, if the claimant dies before receiving the refund

Effective for claims based on rent paid in 2007 and property taxes payable in 2008 and following years.

Section

- 1** **Property tax refunds for decedents.** Provides that a decedent's estate is entitled to a property tax refund when the claimant dies before receiving the refund. Under present law, the refund may only be paid to a surviving spouse or to a dependent (as defined in the income tax law). However, if there is no surviving spouse or dependent, no refund is paid to the estate.

Effective for claims based on rent paid in 2007 and property taxes payable in 2008 and following years.

Background. The rule under present law was in effect from adoption of the property tax refund program in 1975 until 1980 (with slight variations-at one point, refunds were allowed only to a surviving spouse or dependent child). From 1980 to 1984, the rule as proposed by this bill was in effect. From 1984 to the present, the current rule has again been

Section

in effect.