

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 2533
Version: As introduced

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Authors: Carlson and others

Subject: Property tax refund and homestead credit refund; senior and disabled claimants

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Overview

Provides for early payments of property tax refunds and homestead credit refunds for senior and disabled persons between April 15 and April 30. One-half of the refund amount would be paid in April, with the other half paid in August for renters and September for homeowners, at the same time that full payments are made for non-senior and non-disabled claimants. Effective beginning with refunds based on taxes payable in 2017 and rent paid in 2016.

Section

- 1 **Senior claimant.** Defines a senior claimant as a claimant who has attained the age of 65 on or before December 31 of the year in which taxes were levied or rent was paid.
- 2 **Time of payment.** Provides that senior and disabled claimants will receive one-half of their refund between April 15 and April 30, or 30 days after receipt of the application, whichever is later. These claimants will receive the second half of their refund payment at the same time that “regular” claimants receive their full payment, i.e. after August 15 for renters, and after September 15 for homeowners.
Effective date: Effective beginning with refunds based on taxes payable in 2017 and rent paid in 2016.