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**Authors:** Marquart and others

**Subject:** Homestead credit refund and renter property tax refund; additional exemption for senior/disabled claimants

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Allows a second subtraction from household income, if both the claimant and the claimant's spouse are age 65 or older or disabled, equal to the federal personal and dependent exemption amount.

Current law allows a subtraction from household income used to calculate the homestead credit refund for homeowners and the property tax refund for renters for claimants with dependents and for those who are age 65 or older or disabled. The subtraction amount is tied to the federal personal and dependent exemption amount. Claimants who are age 65 or older or disabled may claim one subtraction equal to the federal personal and dependent exemption amount. The federal exemption amount for tax year 2017 is \$4,050.

Effective for refunds based on taxes payable in 2018 and rent paid in 2017.