COUNSEL

ES/DS

1.1 Senator moves to amend S.F. No. 3185 as follows:

- 1.2 Page 1, delete section 1 and insert:
- ^{1.3} "Section 1. Minnesota Statutes 2020, section 290A.04, subdivision 2, is amended to read:
- Subd. 2. Homeowners; homestead credit refund. A claimant whose property taxes
 payable are in excess of the percentage of the household income stated below shall pay an
 amount equal to the percent of income shown for the appropriate household income level
 along with the percent to be paid by the claimant of the remaining amount of property taxes
 payable. The state refund equals the amount of property taxes payable that remain, up to
 the state refund amount shown below.

1.10 1.11			Percent Paid by	Maximum State
1.11	Household Income	Percent of Income	Claimant	Refund
1.13	\$0 to 1,739		15 percent	2,770
1.14	<u>\$0 to \$1,940</u>	1.0 percent	<u>10 percent</u>	\$ <u>3,390</u>
1.15	1,740 to 3,459		15 percent	2,770
1.16	\$1,940 to \$3,860	1.1 percent	<u>10 percent</u>	\$ <u>3,390</u>
1.17	3,460 to 5,239		15 percent	2,770
1.18	\$3,860 to \$5,850	1.2 percent	<u>10 percent</u>	\$ <u>3,390</u>
1.19	5,240 to 6,989		20 percent	2,770
1.20	\$5,850 to \$7,800	1.3 percent	15 percent	\$ <u>3,390</u>
1.21	6,990 to 8,719		20 percent	2,770
1.22	\$7,800 to \$9,730	1.4 percent	15 percent	\$ <u>3,390</u>
1.23	8,720 to 12,219		20 percent	2,770
1.24	\$9,730 to \$13,640	1.5 percent	15 percent	\$ <u>3,390</u>
1.25	12,220 to 13,949		20 percent	2,770
1.26	\$13,640 to \$15,570	1.6 percent	15 percent	\$ <u>3,390</u>
1.27	13,950 to 15,709		20 percent	2,770
1.28	\$15,570 to \$17,530	1.7 percent	15 percent	\$ <u>3,390</u>
1.29	15,710 to 17,449		20 percent	2,770
1.30	\$17,530 to \$19,480	1.8 percent	15 percent	\$ <u>3,390</u>
1.31	17,450 to 19,179		25 percent	2,770
1.32	\$19,480 to \$21,410	1.9 percent	15 percent	\$ <u>3,390</u>
1.33	19,180 to 24,429	2.0 percent	25 percent	2,770
1.34	\$21,410 to \$27,270	1.9 percent	15 percent	\$ <u>3,390</u>
1.35	24,430 to 26,169	2.0 percent	30 percent	2,770
1.36	\$27,270 to \$29,210	1.9 percent	20 percent	\$ <u>3,390</u>
1.37	26,170 to 29,669	2.0 percent	30 percent	2,770
1.38	\$29,210 to \$33,120	1.9 percent	20 percent	\$ <u>3,390</u>
1.39	29,670 to 41,859		35 percent	2,770
1.40	\$33,120 to \$46,720	2.0 percent	25 percent	\$ <u>3,390</u>

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2.1	41,860 to 61,049	2.0 percent	35 percent	2,240
2.2	\$46,720 to \$68,140		25 percent	\$ <u>2,800</u>
2.3	61,050 to 69,769	2.0 percent	40 percent	1,960
2.4	\$68,140 to \$77,870		30 percent	\$ <u>2,490</u>
2.5	69,770 to 78,499	2.1 percent	40 percent	1,620
2.6	\$77,870 to \$87,620		30 percent	\$ <u>2,110</u>
2.7	78,500 to 87,219	2.2 percent	40 percent	1,450
2.8	\$87,620 to \$97,350		35 percent	\$ <u>1,920</u>
2.9 2.10	87,220 to 95,939 \$97,350 to \$107,080	2.3 percent	40 percent 35 percent	\$ <u>1,270</u>
2.11	95,940 to 101,179	2.4 percent	45 percent	\$ <u>1,070</u>
2.12	\$107,080 to \$112,930		40 percent	\$ <u>1,490</u>
2.13	101,180 to 104,689	2.5 percent	45 percent	890
2.14	<u>\$112,930 to \$116,850</u>		40 percent	\$ <u>1,290</u>
2.15	104,690 to 108,919	2.5 percent	50 percent	730
2.16	<u>\$116,850 to \$121,570</u>		45 percent	\$ <u>1,110</u>
2.17 2.18	108,920 to 113,149 <u>\$121,570 to \$126,290</u>	2.5 percent	50 percent 45 percent	\$ <u>900</u>

2.19 The payment made to a claimant shall be the amount of the state refund calculated under

2.20 this subdivision. No payment is allowed if the claimant's household income is \$113,150

2.21 <u>\$126,290</u> or more.

2.22 **EFFECTIVE DATE.** This section is effective for claims based on property taxes payable

2.23 in 2023 and following years."