

S.F. No. 174 – Allowing Applications for Homestead Classification to Use Individual Taxpayer Identification Numbers in Lieu of Social Security Numbers (as proposed to be amended by A-1)

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Date: March 6, 2023

SF 174 allows property owners to use an individual taxpayer identification number (ITIN) in lieu of a Social Security Number (SSN) when applying for homestead classification. An ITIN is a tax-processing number issued by the Internal Revenue Service to individuals who do not have or do not qualify for a SNN. Other sections of the proposal update county reporting requirements.

Section 1. Leasehold cooperatives. Requires a cooperative association to provide the county assessor with the Social Security numbers or individual taxpayer identification numbers of its members claiming homestead treatment. Effective retroactively for homestead applications filed in 2023 and thereafter.

Section 2. Homestead application. Allows property owners applying for homestead classification to provide either a Social Security number or an individual taxpayer identification number for owners, spouses or relatives that occupy the property. Effective for homestead applications filed in 2023 and thereafter.

Section 3. Occupant list. Requires that, at the request of the commissioner of revenue, each county must provide the commissioner a list that includes the Social Security number or individual taxpayer identification number of each occupant of homestead property who is the property owner, property owner's spouse, qualifying relative, or spouse of a qualifying relative. Effective for homestead data provided to the commissioner of revenue in 2024 and thereafter.

Section 4. Property lists. Provides that lists the commissioner of revenue may ask counties to provide may contain individual taxpayer identification numbers in addition to Social Security numbers. Effective for homestead data provided to the commissioner of revenue in 2024 and thereafter.

Section 5. Homestead data. Requires that each county provide the commissioner of revenue with the individual taxpayer identification numbers of each occupant of homestead property. Effective for homestead data provided to the commissioner of revenue in 2024 and thereafter.

Section 6. Agricultural homesteads; special provisions. Requires individuals actively farming agricultural land to provide an individual taxpayer identification number on an agricultural homestead application. Effective retroactively for homestead applications filed in 2023 and thereafter.

Section 7. Private or nonpublic data. Adds individual taxpayer identification numbers to the list of private or nonpublic data. Effective retroactively for homestead applications filed in 2023 and thereafter.

Section 8. Class 1b homestead declaration 2009 and thereafter. Provides that individual taxpayer identification numbers are considered private data when included on declarations for class 1b homestead classification. Effective retroactively for homestead applications filed in 2023 and thereafter.