

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 309

(SENATE AUTHORS: DRAZKOWSKI and Dibble)

DATE	D-PG	OFFICIAL STATUS
01/21/2025	114	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; property tax refund; extending the filing date by one year;

1.3amending Minnesota Statutes 2024, section 289A.40, subdivision 4.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. Minnesota Statutes 2024, section 289A.40, subdivision 4, is amended to read:

1.6Subd. 4. **Property tax refund claims.** A property tax refund claim under chapter 290A

1.7is not allowed if the initial claim is filed more than ~~one year~~ two years after the original due

1.8date for filing the claim.

1.9**EFFECTIVE DATE.** This section is effective beginning with property taxes payable

1.10in 2025.