

1.1 A bill for an act
1.2 relating to property tax refunds; providing for payment of refunds to estates in
1.3 certain circumstances; amending Minnesota Statutes 2014, section 290A.18,
1.4 subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2014, section 290A.18, subdivision 1, is amended to read:

1.7 Subdivision 1. **Claim by surviving spouse or dependent.** If a person entitled to
1.8 relief under this chapter dies prior to receiving relief, the surviving spouse or dependent
1.9 of the person shall be entitled to file the claim and receive relief. If there is no surviving
1.10 spouse or dependent, ~~the right to the credit shall lapse~~ claim must be paid to the estate.

1.11 **EFFECTIVE DATE.** This section is effective beginning for claims based on rent
1.12 paid in 2015 and property taxes payable in 2016.