

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 2122

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DATE
03/15/2021

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
 1.2 relating to taxation; property tax refunds; expanding eligibility for the homestead
 1.3 credit refund; amending Minnesota Statutes 2020, section 290A.03, subdivision
 1.4 6.

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

1.6 Section 1. Minnesota Statutes 2020, section 290A.03, subdivision 6, is amended to read:

1.7 Subd. 6. **Homestead.** (a) "Homestead" means the dwelling occupied as the claimant's
 1.8 principal residence and so much of the land surrounding it, not exceeding ten acres, as is
 1.9 reasonably necessary for use of the dwelling as a home and any other property used for
 1.10 purposes of a homestead as defined in section 273.13, subdivision 22, except for agricultural
 1.11 land assessed as part of a homestead pursuant to section 273.13, subdivision 23, "homestead"
 1.12 is limited to the house and garage and immediately surrounding one acre of land. The
 1.13 homestead may be owned or rented and may be a part of a multidwelling or multipurpose
 1.14 building and the land on which it is built. A manufactured home, as defined in section
 1.15 273.125, subdivision 8, or a park trailer taxed as a manufactured home under section 168.012,
 1.16 subdivision 9, assessed as personal property may be a dwelling for purposes of this
 1.17 subdivision.

1.18 (b) For the purpose of the programs administered under this chapter, a dwelling that did
 1.19 not qualify as a homestead under section 273.124 because the claimant does not have a
 1.20 Social Security number qualifies as a homestead, provided that the dwelling otherwise
 1.21 satisfies the requirements for a homestead in paragraph (a) and section 273.124.

1.22 EFFECTIVE DATE. This section is effective for refunds based on property taxes
 1.23 payable in 2021 and following years.