

HOUSE RESEARCH

Bill Summary

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Authors: Johnson, J.

Subject: Property tax refunds; authorizing early payment if filed electronically

Analyst: Karen Baker, 651-296-8959
Nina Manzi, 651-296-5204

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Overview

Authorizes early payment of property tax refunds on returns that are filed electronically. Effective the day following final enactment.

Section

- 1 Early payment; E-File Claims.** Provides that the commissioner of revenue may pay a property tax refund claim up to 30 days earlier than the date under current law if the claim was submitted by electronic means.

Under current law, the property tax refund to a claimant who is a renter or a homeowner of a manufactured home/park trailer, must receive full payment after August 1 and before August 15 or 60 days after receipt of the application, whichever is later. All homeowners (except those occupying manufactured homes/park trailers) must receive full payment after September 15 and before September 30.

Effective the day following final enactment.