Overview

This bill provides for payment of the 1999 sales tax rebate to residents of a Minnesota veterans home who otherwise did not receive a rebate.

1 **1999 sales tax rebate; veterans home residents.** Directs the commissioner of revenue to pay a 1999 sales tax rebate to residents of a Minnesota veterans home, if the resident did not otherwise qualify. Unless a veterans home resident paid state income tax in 1997, the resident would not qualify for the rebate. (The state veterans homes are exempt from property tax and, therefore, residents would not have qualified for the sales tax rebate by receiving a 1997 property tax rebate. This would not be the case if the resident lived in a taxable dwelling for part of 1997.) Each qualifying individual would receive the minimum rebate amount, depending upon their income tax filing status. The commissioner of veterans affairs is to provide information to the commissioner of revenue necessary to pay the rebates. Unpaid rebates bear interest beginning October 1, 2000.

2 **Application of other law.** Provides these rebates would not be subject to the $1.3 billion limit on the total amount of rebates. The rebates would be paid under the schedule that includes the adjustments made for the additional $50 million of surplus at the end of fiscal year 1999.

3 **Appropriation.** Appropriates money sufficient to pay the additional rebates.

4 **Effective date.** Day following final enactment.