

# MINNESOTA • REVENUE

## PROPERTY TAX REFUND Early E-File Payments

March 29, 2004

	Yes	No
Separate Official Fiscal Note Requested		X
<b>Fiscal Impact</b>		
DOR Administrative Costs/Savings	X	

Department of Revenue  
Analysis of H.F. 2692 (Johnson, J.)

	<u>Revenue Gain or (Loss)</u>			
	<u>F.Y. 2004</u>	<u>F.Y. 2005</u>	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>
General Fund	\$0	\$0	\$0	\$0

(000's)

Effective the day following final enactment.

### EXPLANATION OF THE BILL

**Current Law:** For the property tax refund, payments are made to renters after August 1 and before August 15 or 60 days after receipt of the application, whichever is later. Payments are made to homeowners after September 15 and before September 30.

**Proposed Law:** The Commissioner of Revenue would be authorized to pay a property tax refund claim up to 30 days earlier than the first permitted date if the claim was submitted by electronic means.

### REVENUE ANALYSIS DETAIL

- There is no impact from this proposal on the general fund. There would be no fiscal-year shift if payment to a renter was made in July instead of August or if payment to a homeowner was made in August instead of September.

**Number of Taxpayers:** Unknown.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)