

MINNESOTA • REVENUE

Property Tax Refund Group Residential Housing

April 22, 2003

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

Department of Revenue
Analysis of H.F. 1548 (Brod), As Proposed to be Amended

	<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>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Effective for claims based on rent paid in 2003 and thereafter.

EXPLANATION OF THE BILL

Current Law: Under current Minnesota law and Department of Revenue practice, an individual whose rent is paid in part by himself or herself and in part by the group residential housing program (including adult foster care) under Chapter 256I is eligible for the property tax refund.

Proposed Law: The bill would codify current Department of Revenue practice by clarifying that an individual described above would be eligible for the property tax refund in the same manner as residents of nursing homes and other facilities who pay a portion of their own rent.

REVENUE ANALYSIS DETAIL

- The bill is consistent with current Department of Revenue practice. There would be no impact on the general fund.

Number of Taxpayers Affected: No taxpayers would be affected.

Source: Minnesota Department of Revenue
Tax Research Division
<http://www.taxes.state.mn.us/polic.html#analyses>

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