

**PROPERTY TAX REFUND  
Automated system for generating  
Certificates of Rent Paid**

March 15, 2019

	Yes	No
DOR Administrative Cost/Savings	X	

Department of Revenue  
Analysis of H.F. 2286 (Loeffler) as introduced

	Fund Impact			
	FY2020	FY2021	FY2022	FY2023
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Various effective dates.

**EXPLANATION OF THE BILL**

The bill would require the commissioner of revenue to develop and implement an automated electronic system for generating certificates of rent paid (CRP). Beginning for rents paid in 2021, all rental property owners and managing agents would be required to use the automated system to provide certificates of rent paid to renters. The bill would also require the commissioner of revenue to prepare an annual report on rents paid in Minnesota based on the CRP data from the automated system.

**REVENUE ANALYSIS DETAIL**

- There would be no revenue impact to the state general fund.

**PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)**

<i>Transparency, Understandability, Simplicity &amp; Accountability</i>	Neutral
<i>Efficiency &amp; Compliance</i>	Neutral    Creates a single, consistent system for generating certificates of rent paid.
<i>Equity (Vertical &amp; Horizontal)</i>	Neutral
<i>Stability &amp; Predictability</i>	Neutral
<i>Competitiveness for Businesses</i>	Neutral
<i>Responsiveness to Economic Conditions</i>	Neutral

The bill is scored on a three point scale (decrease, neutral, increase) for each principle in comparison to current law.

Source: Minnesota Department of Revenue  
Property Tax Division - Research Unit  
[www.revenue.state.mn.us/research\\_stats/pages/revenue-analyses.aspx](http://www.revenue.state.mn.us/research_stats/pages/revenue-analyses.aspx)

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