

1.1 Senator moves to amend S.F. No. 5010 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. **ONETIME INCREASE IN HOMESTEAD CREDIT REFUND.**

1.4 Subdivision 1. **Homestead credit refund.** For claims filed based on taxes payable in
1.5 2026, the commissioner shall increase by 12 percent the refund otherwise payable under
1.6 Minnesota Statutes, section 290A.04, subdivision 2.

1.7 Subd. 2. **No notification of appeal rights.** In adjusting homestead credit refunds under
1.8 this section, the commissioner is not required to provide information concerning appeal
1.9 rights that ordinarily must be provided whenever the commissioner adjusts refunds payable
1.10 under Minnesota Statutes, chapter 290A. Taxpayers retain all rights to appeal adjustments
1.11 under this section.

1.12 Subd. 3. **Appropriation.** The amount necessary to make the payments required under
1.13 this section is appropriated from the general fund to the commissioner of revenue.

1.14 **EFFECTIVE DATE.** This section is effective only for refunds based on property taxes
1.15 payable in 2026."

1.16 Amend the title accordingly