This Document can be made available in alternative formats upon request

REVISOR

## State of Minnesota

HOUSE OF REPRESENTATIVES <sup>1 V ES</sup> H. F. No. 2305

NINETIETH SESSION

03/09/2017

Authored by Garofalo The bill was read for the first time and referred to the Committee on State Government Finance

1.1	A bill for an act
1.2 1.3 1.4	relating to taxation; modifying the requirements for the tax incidence study; requiring a report; appropriating money; amending Minnesota Statutes 2016, section 270C.13, subdivision 1.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2016, section 270C.13, subdivision 1, is amended to read:
1.7	Subdivision 1. Biennial report. The commissioner shall report to the legislature by
1.8	March 1 of each odd-numbered year on the overall incidence of the income tax, sales and
1.9	excise taxes, and property tax. The report shall present information on the distribution of
1.10	the tax burden as follows: (1) for the overall income distribution, using a systemwide
1.11	incidence measure such as the Suits index or other appropriate measures of equality and
1.12	inequality; (2) by income classes, including at a minimum deciles of the income distribution;
1.13	and (3) by other appropriate taxpayer characteristics. The report must also include information
1.14	on the distribution of the burden of federal taxes borne by Minnesota residents.
1.15	Sec. 2. SUPPLEMENT TO 2017 REPORT; APPROPRIATION.
1.16	(a) By January 2, 2018, the commissioner of revenue shall prepare a supplement to the
1.17	2017 tax incidence report containing the information required by section 1.
1.18	(b) \$ for fiscal year 2018 is appropriated from the general fund to the commissioner
1.19	of revenue to pay for the cost of preparing and publishing the supplement required by
1.20	paragraph (a).
1.21	<b>EFFECTIVE DATE.</b> This section is effective the day following final enactment.

1