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## State of Minnesota

## HOUSE OF REPRESENTATIVES

NINETIETH SESSION

н. г. №. 1070

02/13/2017 Authored by Swedzinski, Albright, Marquart, McDonald, Koznick and others
The bill was read for the first time and referred to the Committee on State Government Finance

relating to state government; appropriating money for taxpayer assistance grants.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

## Section 1. TAXPAYER ASSISTANCE GRANTS APPROPRIATION.

(a) \$800,000 in fiscal year 2018 and \$800,000 in fiscal year 2019 are appropriated from the general fund to the commissioner of revenue for the provision of taxpayer assistance grants under Minnesota Statutes, section 270C.21. Of the amounts appropriated under this paragraph, up to five percent may be used for the administration of the taxpayer assistance grants program. The unencumbered balance in the first year does not cancel but is available for the second year.

A bill for an act

(b) For purposes of this section, "taxpayer assistance services" means accounting and tax preparation services provided by volunteers to low-income, elderly, and disadvantaged Minnesota residents to help them file federal and state income tax returns and Minnesota property tax refund claims and to provide personal representation before the Department of Revenue and the Internal Revenue Service.

Section 1.