

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-EIGHTH LEGISLATURE**

**S.F. No. 645**

(SENATE AUTHORS: COHEN, Eken and Hayden)

DATE	D-PG	OFFICIAL STATUS
02/21/2013	352	Introduction and first reading Referred to Rules and Administration

A bill for an act

1.1  
 1.2 relating to political contributions; to ensure equal protection by requiring certain  
 1.3 political contributions and expenditures be from funds subject to individual  
 1.4 income tax; amending Minnesota Statutes 2012, section 211B.15, by adding a  
 1.5 subdivision.

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

1.7 Section 1. Minnesota Statutes 2012, section 211B.15, is amended by adding a  
 1.8 subdivision to read:

1.9 Subd. 2a. **Contributions subject to income tax.** To ensure equal protection,  
 1.10 political contributions of funds derived from the revenues of a corporation may be made  
 1.11 only from funds that have been reported or will be required to be reported as income  
 1.12 on individual income tax returns in the same way that corporate dividends, salaries,  
 1.13 wages, commissions, bonuses, and capital gains are required to be reported as income on  
 1.14 individual income tax returns. "Political contributions" includes independent expenditures  
 1.15 and contributions for independent expenditures.