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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 1922

03/04/2021 Authored by Munson, Bahr, Mortensen and Drazkowski
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; requiring the commissioner of revenue to
1.3 distribute income tax refunds; appropriating money.

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

1.5 Section 1. THE GIVE IT BACK ACT.

1.6 Subdivision 1. Short title. This section may be cited as the "Give It Back Act."

1.7 Subd. 2. Individual income tax refund required. By October 15, 2021, the
1.8 commissioner of revenue must pay each individual income taxpayer a refund, in accordance
1.9 with this section.

1.10 Subd. 3. Refund amount. (a) For married taxpayers filing a joint return, the refund
1.11 equals the lesser of:

1.12 (1) the sum of the taxpayer's tax year 2019 and tax year 2020 individual income tax
1.13 liability; or

1.14 (2) \$2,000.

1.15 (b) For all other taxpayers, the refund equals the lesser of:

1.16 (1) the sum of the taxpayer's tax year 2019 and tax year 2020 individual income tax
1.17 liability; or

1.18 (2) \$1,000.

1.19 (c) For a taxpayer whose total liability in tax years 2019 and 2020 was negative, the
1.20 refund amount equals \$0.

2.1 Subd. 4. **Definitions.** For the purposes of this section:

2.2 (1) "tax year 2019" means taxable years beginning after December 31, 2018, and before  
2.3 January 1, 2020; and

2.4 (2) "tax year 2020" means taxable years beginning after December 31, 2019, and before  
2.5 January 1, 2021.

2.6 Subd. 5. **Appropriation.** An amount sufficient to pay the refunds required under this  
2.7 section is appropriated from the general fund to the commissioner of revenue in fiscal year  
2.8 2022 for refunds under this section.