

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 1808

(SENATE AUTHORS: EKEN)

DATE
02/27/2019

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555 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act

1.2 relating to taxation; establishing a taxpayer receipt; appropriating money; amending

1.3 Minnesota Statutes 2018, section 289A.08, by adding a subdivision; proposing

1.4 coding for new law in Minnesota Statutes, chapter 16A.

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

1.6 Section 1. **[16A.067] TAXPAYER RECEIPT.**

1.7 (a) The commissioner, in consultation with the commissioner of revenue, must develop

1.8 and publish on the Department of Management and Budget's website an interactive taxpayer

1.9 receipt in accordance with this section. The receipt must describe the share of state general

1.10 fund expenditures represented by major expenditure categories in the most recent fiscal

1.11 year for which data is available. The receipt must show the approximate allocation of motor

1.12 vehicle fuel taxes among eligible transportation purposes.

1.13 (b) For each expenditure category, the receipt must include select data on the performance

1.14 goals and outcomes for the category, based on the goals and outcomes data required under

1.15 section 16A.10, subdivision 1b.

1.16 (c) The website must allow a user to input an income amount, and must estimate the

1.17 amount of major state taxes paid by the user. The website must allocate the user's estimated

1.18 state tax liability to each major expenditure category based on the category's percentage

1.19 share of total state general fund spending. For the purposes of this section, "major state

1.20 taxes" means income, sales, alcohol, tobacco, and motor vehicle fuels taxes.

1.21 (d) Using the income amount entered by the user, the website must estimate the amount

1.22 of income and direct sales taxes paid based upon the taxpayer's income. The website must

1.23 allow a user to indicate whether the user used tobacco, consumed alcohol, or purchased

2.1 motor vehicle fuel in the previous year, and provide a corresponding estimate of the cigarette,
2.2 alcohol, and motor vehicle fuel taxes paid by the user.

2.3 (e) The commissioner must update the receipt by December 31 of each year, and must
2.4 annually promote to the public the availability of the website.

2.5 Sec. 2. Minnesota Statutes 2018, section 289A.08, is amended by adding a subdivision to
2.6 read:

2.7 Subd. 18. **Taxpayer receipt.** (a) The commissioner must offer all individual income
2.8 taxpayers the opportunity to elect to receive information about a taxpayer receipt via e-mail
2.9 or United States mail. In the manner selected by the taxpayer, the commissioner must provide
2.10 the taxpayer with information about how to access the taxpayer receipt website established
2.11 under section 16A.067. The commissioner must allow a taxpayer to elect not to receive the
2.12 receipt.

2.13 (b) Both the long and short forms described in subdivision 13 must include the
2.14 opportunity to elect to receive the receipt.

2.15 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
2.16 31, 2018.

2.17 Sec. 3. **APPROPRIATION; TAXPAYER RECEIPT.**

2.18 \$..... in fiscal year 2020 is appropriated from the general fund to the commissioner of
2.19 management and budget to develop and publish the taxpayer receipt under section 16A.067.