A bill for an act

relating to taxation; providing for voluntary contributions to the state on the income tax form; proposing coding for new law in Minnesota Statutes, chapter 290.

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

Section 1. **[290.433] CONTRIBUTIONS ON FORM.**

Each individual that files an income tax return under this chapter may designate on the return that an amount of $10 or more is contributed to the state by adding the designated amount to the tax due from or by deducting it from the refund that would otherwise be payable to the individual. The commissioner shall modify the forms and instructions to permit these contributions to be made, including providing a means for the taxpayer to designate a general purpose, consistent with the existing services and programs of state government, for the use of the contribution. The commissioner of management and budget shall treat the designated amounts in the manner provided for other gifts to the state under sections 16A.013 to 16A.016. The commissioner of management and budget shall deposit the designated amounts in the state treasury and credit them to the fund or account that is most consistent with the purpose designated. If the contribution does not have a designated purpose, the purpose is unclear, or the designated purpose is not an existing program or service of the state, the contribution is deemed to be a contribution to the state's general fund, must be credited to the general fund, and may be used for any purpose of the general fund.

EFFECTIVE DATE. This section is effective for taxable years beginning after December 31, 2010, and the commissioner of revenue shall finance the cost of implementing this section out of existing appropriations.