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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. **30**

02/10/2025 Authored by Gomez, Smith, Stephenson, Hemmingsen-Jaeger, Curran and others
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 establish a system for direct free filing of individual returns; proposing coding for
- 1.4 new law in Minnesota Statutes, chapter 289A.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. **[289A.081] DIRECT FREE FILING OF INDIVIDUAL RETURNS.**
- 1.7 (a) The commissioner must establish an electronic filing system through which taxpayers
- 1.8 may directly file an electronic individual income tax return free of charge. The commissioner
- 1.9 may contract with a software vendor to develop the filing system required under this section,
- 1.10 but the vendor must not offer paid tax preparation services for Minnesota individual income
- 1.11 taxpayers for tax years that the system is active, and the filing system must be made available
- 1.12 on the Department of Revenue website.
- 1.13 (b) To the extent feasible, the commissioner must coordinate the state filing system
- 1.14 under this section with any direct file systems established for filing federal tax returns.
- 1.15 (c) For taxable years beginning after December 31, 2025, the filing system established
- 1.16 under this section must include the ability to file a sufficient number of tax forms that the
- 1.17 commissioner estimates at least 70 percent of resident individual income tax returns could
- 1.18 be filed using the system.
- 1.19 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.1 Sec. 2. **APPROPRIATION; DIRECT FREE FILING SYSTEM.**

2.2 \$..... in fiscal year 2026 and \$..... in fiscal year 2027 are appropriated from the general
2.3 fund to the commissioner of revenue for the free filing system under Minnesota Statutes,
2.4 section 289A.081.