SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 954

(SENATE AUTHORS: COLEMAN)

DATE	D-PG	OFFICIAL STATUS
02/03/2025	262	Introduction and first reading Referred to Taxes

A bill for an act

relating to taxation; sales and use; providing for refunds of taxes paid for qualifying individuals; proposing coding for new law in Minnesota Statutes, chapter 297A.

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

Section 1. **[297A.755] REFUNDS OF TAXES PAID FOR QUALIFYING INDIVIDUALS.**

Subdivision 1. **Sales tax refund.** A qualifying individual may receive a refund equal to the amount of taxes paid under this chapter in the previous calendar year. For the purposes of this section, a "qualifying individual" is a person who (1) is in advanced stages of an illness that is expected to result in death or to last continually for at least 12 months, (2) receives a disability determination from the United States Social Security Administration or a state medical review team, and (3) receives financial assistance through state or federal disability programs.

Subd. 2. **Application.** The commissioner must prescribe the form and manner of the application submitted under this section. The application must include sufficient information to permit the commissioner to verify the tax paid and qualifying status. A qualifying individual may submit an application once per calendar year.

Subd. 3. **Appropriation.** The amount required to make the refunds in this section is annually appropriated to the commissioner.

EFFECTIVE DATE. This section is effective January 1, 2026.