

**SENATE  
STATE OF MINNESOTA  
NINETY-FOURTH SESSION**

**S.F. No. 3805**

(SENATE AUTHORS: LATZ and Oumou Verbeten)

DATE	D-PG	OFFICIAL STATUS
02/23/2026	6372	Introduction and first reading
		Referred to Judiciary and Public Safety
03/17/2026	6688a	Comm report: To pass as amended and re-refer to Taxes

1.1 A bill for an act

1.2 relating to public safety; authorizing a tax donation checkoff to benefit crime

1.3 victims; proposing coding for new law in Minnesota Statutes, chapter 290.

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

1.5 Section 1. **[290.435] MINNESOTA VICTIMS OF CRIME ACCOUNT CHECKOFF.**

1.6 (a) Every individual who files an income tax return or property tax refund claim form

1.7 may designate on their original return that \$1 or more be added to the tax or deducted from

1.8 the refund that would otherwise be payable by or to that individual and paid into the

1.9 Minnesota victims of crime account.

1.10 (b) The commissioner must, on the income tax return and the property tax refund claim

1.11 form, notify filers of their right to designate that a portion of their tax or refund be paid into

1.12 the Minnesota victims of crime account. The sum of the designated amounts to be paid must

1.13 be credited to the Minnesota victims of crime account for use under section 299A.708. All

1.14 interest earned on money accrued, gifts to the program, contributions to the program, and

1.15 reimbursements of expenditures in section 299A.708 must be credited to the account by the

1.16 commissioner of management and budget.

1.17 (c) The state pledges and agrees with all contributors to use the money contributed solely

1.18 for the purposes specified in section 299A.708.

1.19 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December

1.20 31, 2027.

2.1       Sec. 2. [290.436] CORPORATE MINNESOTA VICTIMS OF CRIME ACCOUNT  
2.2       CHECKOFF.

2.3       (a) A corporation that files an income tax return may designate on its original return that  
2.4       \$1 or more be added to the tax or deducted from the refund that would otherwise be payable  
2.5       by or to that corporation and paid into the Minnesota victims of crime account established  
2.6       under section 299A.708 for use by the Department of Public Safety's Office of Justice  
2.7       Programs. The commissioner must, on the corporate tax return, notify filers of their right  
2.8       to designate that a portion of their tax return be paid into the Minnesota victims of crime  
2.9       account for use as specified in section 299A.708. All interest earned on money accrued,  
2.10      gifts to the program, contributions to the program, and reimbursements of expenditures in  
2.11      section 299A.708 must be credited to the account by the commissioner of management and  
2.12      budget.

2.13      (b) The state pledges and agrees with all corporate contributors to use the funds  
2.14      contributed solely for the purposes specified in section 299A.708.

2.15      **EFFECTIVE DATE.** This section is effective for taxable years beginning after December  
2.16      31, 2027.