

A bill for an act

relating to state government finance; making appropriation reductions for fiscal year 2011, policy changes, and appropriation reductions for fiscal years 2012 and 2013; making changes to tax aids and credits and reducing payments; amending Minnesota Statutes 2010, sections 256B.766; 270A.03, subdivision 7; 273.1384, subdivision 6; 289A.50, subdivision 1; 290.01, subdivision 6; 290A.03, subdivisions 11, 13; 290C.07; 477A.013, subdivision 9; 477A.03; Laws 2010, First Special Session chapter 1, article 5, sections 4; 5; proposing coding for new law in Minnesota Statutes, chapter 477A; repealing Minnesota Statutes 2010, sections 10A.322, subdivision 4; 13.4967, subdivision 2; 290.06, subdivision 23.

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

ARTICLE 1

HIGHER EDUCATION

Section 1. Laws 2010, First Special Session chapter 1, article 5, section 4, is amended to read:

Sec. 4. BOARD OF TRUSTEES OF THE MINNESOTA STATE COLLEGES AND UNIVERSITIES

\$ -0- \$ (50,000,000)

\$2,079,000 of the reduction in 2011 is from the central offices and shared services unit appropriation. None of these reductions may be charged back or allocated to the campuses.

\$47,921,000 of the reduction in 2011 is from the operations and maintenance appropriation.

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2.1 For fiscal years 2012 and 2013, the base for
2.2 operations and maintenance is ~~\$580,802,000~~
2.3 \$532,881,000 each year.

2.4 **EFFECTIVE DATE.** This section is effective the day following final enactment.

2.5 Sec. 2. Laws 2010, First Special Session chapter 1, article 5, section 5, is amended to
2.6 read:

2.7 Sec. 5. **BOARD OF REGENTS OF THE**
2.8 **UNIVERSITY OF MINNESOTA**

2.9 Subdivision 1. **Total Appropriation** \$ -0- \$ (50,000,000)

2.10 The appropriation reductions for each
2.11 purpose are shown in the following
2.12 subdivisions.

2.13 Subd. 2. **Operations and Maintenance** -0- (44,606,000)

2.14 For fiscal years 2012 and 2013, the base for
2.15 operations and maintenance is ~~\$578,370,000~~
2.16 \$533,764,000 each year.

2.17 Subd. 3. **Special Appropriations**

2.18 (a) **Agriculture and Extension Service** -0- (3,858,000)

2.19 (b) **Health Sciences** -0- (389,000)

2.20 \$26,000 of the 2011 reduction is from the St.
2.21 Cloud family practice residency program.

2.22 (c) **Institute of Technology** -0- (102,000)

2.23 (d) **System Special** -0- (454,000)

2.24 (e) **University of Minnesota and Mayo**
2.25 **Foundation Partnership** -0- (591,000)

2.26 **EFFECTIVE DATE.** This section is effective the day following final enactment.

ARTICLE 2

HUMAN SERVICES

Section 1. Minnesota Statutes 2010, section 256B.766, is amended to read:

256B.766 REIMBURSEMENT FOR BASIC CARE SERVICES.

(a) Effective for services provided on or after July 1, 2009, total payments for basic care services, ~~shall be reduced by three percent, except that for the period July 1, 2009, through June 30, 2011, total payments~~ shall be reduced by 4.5 percent for the medical assistance and general assistance medical care programs, prior to third-party liability and spenddown calculation. Effective July 1, 2010, the commissioner shall classify physical therapy services, occupational therapy services, and speech-language pathology and related services as basic care services. The reduction in this paragraph shall apply to physical therapy services, occupational therapy services, and speech-language pathology and related services provided on or after July 1, 2010.

(b) Payments made to managed care plans and county-based purchasing plans shall be reduced for services provided on or after October 1, 2009, to reflect the reduction effective July 1, 2009, and payments made to the plans shall be reduced effective October 1, 2010, to reflect the reduction effective July 1, 2010.

(c) This section does not apply to physician and professional services, inpatient hospital services, family planning services, mental health services, dental services, prescription drugs, medical transportation, federally qualified health centers, rural health centers, Indian health services, and Medicare cost-sharing.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 2. DEPARTMENT OF HUMAN SERVICES

APPROPRIATIONS
Available for the Year
Ending June 30
2012 **2013**

<u>Subdivision 1. Total appropriation.</u>	<u>\$</u>	<u>(32,288,000)</u>	<u>(32,288,000)</u>
<u>The appropriation reductions for each</u>			
<u>purpose are shown in the following</u>			
<u>subdivisions. The appropriation reductions</u>			
<u>shown are to previously established general</u>			
<u>fund bases for the following programs.</u>			

Subd. 2. Children and Economic Assistance Grants

(a) Child Support Enforcement Grants (3,355,000) (3,355,000)

Base Reduction. This reduction is to reduce the general fund base to \$0 for county child support enforcement administration costs.

(b) Children and Community Services Grants (19,259,000) (19,259,000)

(c) General Assistance Grants (7,990,000) (7,990,000)

Emergency General Assistance. This reduction is to reduce the general fund base for emergency general assistance to \$0 in fiscal years 2012 and 2013.

(d) Minnesota Supplemental Aid Grants (1,100,000) (1,100,000)

Emergency Minnesota Supplemental Aid. This reduction is to reduce the general fund base for emergency Minnesota supplemental aid to \$0 in fiscal years 2012 and 2013.

Subd. 3. State-Operated Services; Adult Mental Health Services (584,000) (584,000)

EFFECTIVE DATE. This section is effective the day following final enactment.

ARTICLE 3

2011 REDUCTIONS

Section 1. FISCAL YEAR 2011 REDUCTIONS.

(a) By March 31, 2011, the commissioner of management and budget must allocate a reduction of \$200,000,000 for the fiscal year ending June 30, 2011, to general fund appropriations made to executive branch agencies as defined in Minnesota Statutes, section 16A.011, subdivision 12a. Reductions in fiscal year 2011 appropriations cancel to the general fund. Executive branch agencies must cooperate with the commissioner of management and budget in developing and implementing these reductions.

(b) The commissioner may not reduce appropriations for general education programs under section 126C.10 and special education programs under sections 125A.76 and 125A.79. The commissioner may not further reduce appropriations to the Board of

Trustees of the Minnesota State Colleges and Universities or to the Board of Regents of the University of Minnesota below the reduction in Laws 2010, First Special Session chapter 1, article 5, sections 4 and 5. In allocating the reductions the commissioner must consider appropriation amounts carried forward from fiscal 2010 into fiscal year 2011. The commissioner must report to the chairs and ranking minority members of the senate Finance Committee and the house of representatives Ways and Means Committee regarding the amount of reductions in spending by each agency and program under this section.

(c) Reductions in this section apply to fiscal year 2011 only.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 2. REDUCTIONS, LEGISLATURE, CONSTITUTIONAL OFFICERS.

Subdivision 1. **Reductions.** Appropriations for fiscal year 2011 made in Laws 2009, chapter 101, article 1, are reduced by the amount listed in this section. Reductions in this section apply to fiscal year 2011 only.

Subd. 2. **Senate.** \$.....

Subd. 3. **House of representatives.** \$.....

Subd. 4. **Governor and lieutenant governor.** \$.....

Subd. 5. **State auditor.** \$.....

Subd. 6. **Attorney general.** \$.....

Subd. 7. **Secretary of state.** \$.....

EFFECTIVE DATE. This section is effective the day following final enactment.

ARTICLE 4

TAX AIDS AND CREDITS

Section 1. Minnesota Statutes 2010, section 270A.03, subdivision 7, is amended to read:

Subd. 7. **Refund.** "Refund" means an individual income tax refund ~~or political contribution refund~~, pursuant to chapter 290, or a property tax credit or refund, pursuant to chapter 290A, or a sustainable forest tax payment to a claimant under chapter 290C.

For purposes of this chapter, lottery prizes, as set forth in section 349A.08, subdivision 8, and amounts granted to persons by the legislature on the recommendation of the joint senate-house of representatives Subcommittee on Claims shall be treated as refunds.

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In the case of a joint property tax refund payable to spouses under chapter 290A, the refund shall be considered as belonging to each spouse in the proportion of the total refund that equals each spouse's proportion of the total income determined under section 290A.03, subdivision 3. In the case of a joint income tax refund under chapter 289A, the refund shall be considered as belonging to each spouse in the proportion of the total refund that equals each spouse's proportion of the total taxable income determined under section 290.01, subdivision 29. The commissioner shall remit the entire refund to the claimant agency, which shall, upon the request of the spouse who does not owe the debt, determine the amount of the refund belonging to that spouse and refund the amount to that spouse. For court fines, fees, and surcharges and court-ordered restitution under section 611A.04, subdivision 2, the notice provided by the commissioner of revenue under section 270A.07, subdivision 2, paragraph (b), serves as the appropriate legal notice to the spouse who does not owe the debt.

EFFECTIVE DATE. This section is effective for refund claims based on contributions made after June 30, 2011.

Sec. 2. Minnesota Statutes 2010, section 273.1384, subdivision 6, is amended to read:

Subd. 6. **Credit reduction.** In 2011 and each year thereafter, the market value credit reimbursement amount for each taxing jurisdiction determined under this section is reduced by the dollar amount of the reduction in market value credit reimbursements for that taxing jurisdiction in 2010 due to the reductions under ~~section~~ sections 477A.0133 and 477A.0134. No taxing jurisdiction's market value credit reimbursements are reduced to less than zero under this subdivision. The commissioner of revenue shall pay the annual market value credit reimbursement amounts, after reduction under this subdivision, to the affected taxing jurisdictions as provided in this section.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 3. Minnesota Statutes 2010, section 289A.50, subdivision 1, is amended to read:

Subdivision 1. **General right to refund.** (a) Subject to the requirements of this section and section 289A.40, a taxpayer who has paid a tax in excess of the taxes lawfully due and who files a written claim for refund will be refunded or credited the overpayment of the tax determined by the commissioner to be erroneously paid.

(b) The claim must specify the name of the taxpayer, the date when and the period for which the tax was paid, the kind of tax paid, the amount of the tax that the taxpayer claims was erroneously paid, the grounds on which a refund is claimed, and other

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information relative to the payment and in the form required by the commissioner. An income tax, estate tax, or corporate franchise tax return, or amended return claiming an overpayment constitutes a claim for refund.

(c) When, in the course of an examination, and within the time for requesting a refund, the commissioner determines that there has been an overpayment of tax, the commissioner shall refund or credit the overpayment to the taxpayer and no demand is necessary. If the overpayment exceeds \$1, the amount of the overpayment must be refunded to the taxpayer. If the amount of the overpayment is less than \$1, the commissioner is not required to refund. In these situations, the commissioner does not have to make written findings or serve notice by mail to the taxpayer.

(d) If the amount allowable as a credit for withholding, estimated taxes, or dependent care exceeds the tax against which the credit is allowable, the amount of the excess is considered an overpayment. ~~The refund allowed by section 290.06, subdivision 23, is also considered an overpayment.~~ The requirements of section 270C.33 do not apply to the refunding of such an overpayment shown on the original return filed by a taxpayer.

(e) If the entertainment tax withheld at the source exceeds by \$1 or more the taxes, penalties, and interest reported in the return of the entertainment entity or imposed by section 290.9201, the excess must be refunded to the entertainment entity. If the excess is less than \$1, the commissioner need not refund that amount.

(f) If the surety deposit required for a construction contract exceeds the liability of the out-of-state contractor, the commissioner shall refund the difference to the contractor.

(g) An action of the commissioner in refunding the amount of the overpayment does not constitute a determination of the correctness of the return of the taxpayer.

(h) There is appropriated from the general fund to the commissioner of revenue the amount necessary to pay refunds allowed under this section.

EFFECTIVE DATE. This section is effective for refund claims based on contributions made after June 30, 2011.

Sec. 4. Minnesota Statutes 2010, section 290.01, subdivision 6, is amended to read:

Subd. 6. **Taxpayer.** The term "taxpayer" means any person or corporation subject to a tax imposed by this chapter. ~~For purposes of section 290.06, subdivision 23, the term "taxpayer" means an individual eligible to vote in Minnesota under section 201.014.~~

EFFECTIVE DATE. This section is effective for refund claims based on contributions made after June 30, 2011.

Sec. 5. Minnesota Statutes 2010, section 290A.03, subdivision 11, is amended to read:

Subd. 11. **Rent constituting property taxes.** "Rent constituting property taxes" means ~~19~~ 15 percent of the gross rent actually paid in cash, or its equivalent, or the portion of rent paid in lieu of property taxes, in any calendar year by a claimant for the right of occupancy of the claimant's Minnesota homestead in the calendar year, and which rent constitutes the basis, in the succeeding calendar year of a claim for relief under this chapter by the claimant.

EFFECTIVE DATE. This section is effective for claims based on rent paid in 2010 and following years.

Sec. 6. Minnesota Statutes 2010, section 290A.03, subdivision 13, is amended to read:

Subd. 13. **Property taxes payable.** "Property taxes payable" means the property tax exclusive of special assessments, penalties, and interest payable on a claimant's homestead after deductions made under sections 273.135, 273.1384, 273.1391, 273.42, subdivision 2, and any other state paid property tax credits in any calendar year, and after any refund claimed and allowable under section 290A.04, subdivision 2h, that is first payable in the year that the property tax is payable. In the case of a claimant who makes ground lease payments, "property taxes payable" includes the amount of the payments directly attributable to the property taxes assessed against the parcel on which the house is located. No apportionment or reduction of the "property taxes payable" shall be required for the use of a portion of the claimant's homestead for a business purpose if the claimant does not deduct any business depreciation expenses for the use of a portion of the homestead in the determination of federal adjusted gross income. For homesteads which are manufactured homes as defined in section 273.125, subdivision 8, and for homesteads which are park trailers taxed as manufactured homes under section 168.012, subdivision 9, "property taxes payable" shall also include ~~19~~ 15 percent of the gross rent paid in the preceding year for the site on which the homestead is located. When a homestead is owned by two or more persons as joint tenants or tenants in common, such tenants shall determine between them which tenant may claim the property taxes payable on the homestead. If they are unable to agree, the matter shall be referred to the commissioner of revenue whose decision shall be final. Property taxes are considered payable in the year prescribed by law for payment of the taxes.

In the case of a claim relating to "property taxes payable," the claimant must have owned and occupied the homestead on January 2 of the year in which the tax is payable and (i) the property must have been classified as homestead property pursuant to section 273.124, on or before December 15 of the assessment year to which the "property taxes

payable" relate; or (ii) the claimant must provide documentation from the local assessor that application for homestead classification has been made on or before December 15 of the year in which the "property taxes payable" were payable and that the assessor has approved the application.

EFFECTIVE DATE. This section is effective for claims based on rent paid in 2010 and following years.

Sec. 7. Minnesota Statutes 2010, section 290C.07, is amended to read:

290C.07 CALCULATION OF INCENTIVE PAYMENT.

(a) An approved claimant under the sustainable forest incentive program is eligible to receive an annual payment. Subject to the limitation contained in paragraph (b), the payment shall equal the greater of:

(1) the difference between the property tax that would be paid on the land using the previous year's statewide average total township tax rate and a class rate of one percent, if the land were valued at (i) the average statewide managed forest land market value per acre calculated under section 290C.06, and (ii) the average statewide managed forest land current use value per acre calculated under section 290C.02, subdivision 5; or

(2) two-thirds of the property tax amount determined by using the previous year's statewide average total township tax rate, the estimated market value per acre as calculated in section 290C.06, and a class rate of one percent, provided that the payment shall be no less than \$7 per acre for each acre enrolled in the sustainable forest incentive program.

(b) The annual payment under this section per each Social Security number or state or federal business tax identification number must not exceed \$100,000.

EFFECTIVE DATE. This section is effective for payments in calendar year 2011 and thereafter.

Sec. 8. Minnesota Statutes 2010, section 477A.013, subdivision 9, is amended to read:

Subd. 9. **City aid distribution.** (a) In calendar year 2009 and thereafter, each city shall receive an aid distribution equal to the sum of (1) the city formula aid under subdivision 8, and (2) its city aid base.

(b) For aids payable in ~~2011~~ 2012 only, the total aid in the previous year for any city shall mean the amount of aid it was certified to receive for aids payable in ~~2010~~ 2011 under this section minus the amount of its aid reduction under section ~~477A.0134~~ 477A.0135. For aids payable in ~~2012~~ 2013 and thereafter, the total aid in the previous

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year for any city means the amount of aid it was certified to receive under this section in the previous payable year.

(c) For aids payable in 2010 and thereafter, the total aid for any city shall not exceed the sum of (1) ten percent of the city's net levy for the year prior to the aid distribution plus (2) its total aid in the previous year. For aids payable in 2009 and thereafter, the total aid for any city with a population of 2,500 or more may not be less than its total aid under this section in the previous year minus the lesser of \$10 multiplied by its population, or ten percent of its net levy in the year prior to the aid distribution.

(d) For aids payable in 2010 and thereafter, the total aid for a city with a population less than 2,500 must not be less than the amount it was certified to receive in the previous year minus the lesser of \$10 multiplied by its population, or five percent of its 2003 certified aid amount. For aids payable in 2009 only, the total aid for a city with a population less than 2,500 must not be less than what it received under this section in the previous year unless its total aid in calendar year 2008 was aid under section 477A.011, subdivision 36, paragraph (s), in which case its minimum aid is zero.

(e) A city's aid loss under this section may not exceed \$300,000 in any year in which the total city aid appropriation under section 477A.03, subdivision 2a, is equal or greater than the appropriation under that subdivision in the previous year, unless the city has an adjustment in its city net tax capacity under the process described in section 469.174, subdivision 28.

(f) If a city's net tax capacity used in calculating aid under this section has decreased in any year by more than 25 percent from its net tax capacity in the previous year due to property becoming tax-exempt Indian land, the city's maximum allowed aid increase under paragraph (c) shall be increased by an amount equal to (1) the city's tax rate in the year of the aid calculation, multiplied by (2) the amount of its net tax capacity decrease resulting from the property becoming tax exempt.

EFFECTIVE DATE. This section is effective for aids payable in calendar year 2012 and thereafter.

Sec. 9. [477A.0135] 2011 REDUCTIONS; COUNTIES AND CITIES.

The commissioner of revenue must compute and apply reductions to each county's aid under section 477A.0124 and each city's aid under section 477A.013, subdivision 9, for 2011 under this section. The reduction is equal to 47.8515 percent of each county's total county program aid reductions and 91.53216 percent of each city's local government aid reductions for aids payable in 2010 under sections 477A.0133 and 477A.0134. The reduction shall be limited to (1) the amount a county is certified to receive in aid in 2011

11.1 under section 477A.0124 and (2) the amount a city is certified to receive in aid in 2011
11.2 under section 477A.013, subdivision 9.

11.3 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year
11.4 2011.

11.5 Sec. 10. Minnesota Statutes 2010, section 477A.03, is amended to read:

11.6 **477A.03 APPROPRIATION.**

11.7 Subd. 2. **Annual appropriation.** A sum sufficient to discharge the duties imposed
11.8 by sections 477A.011 to 477A.014 is annually appropriated from the general fund to the
11.9 commissioner of revenue.

11.10 Subd. 2a. **Cities.** For aids payable in ~~2011~~ 2012 and thereafter, the total aid paid
11.11 under section 477A.013, subdivision 9, is ~~\$527,100,646~~ \$426,438,012.

11.12 Subd. 2b. **Counties.** (a) For aids payable in ~~2011~~ 2012 and thereafter, the total aid
11.13 payable under section 477A.0124, subdivision 3, is ~~\$96,395,000~~ \$80,795,000. Each
11.14 calendar year, \$500,000 shall be retained by the commissioner of revenue to make
11.15 reimbursements to the commissioner of management and budget for payments made
11.16 under section 611.27. For calendar year 2004, the amount shall be in addition to the
11.17 payments authorized under section 477A.0124, subdivision 1. For calendar year 2005
11.18 and subsequent years, the amount shall be deducted from the appropriation under
11.19 this paragraph. The reimbursements shall be to defray the additional costs associated
11.20 with court-ordered counsel under section 611.27. Any retained amounts not used for
11.21 reimbursement in a year shall be included in the next distribution of county need aid
11.22 that is certified to the county auditors for the purpose of property tax reduction for the
11.23 next taxes payable year.

11.24 (b) For aids payable in ~~2011~~ 2012 and thereafter, the total aid under section
11.25 477A.0124, subdivision 4, is ~~\$101,309,575~~ \$84,909,575. The commissioner of
11.26 management and budget shall bill the commissioner of revenue for the cost of preparation
11.27 of local impact notes as required by section 3.987, not to exceed \$207,000 in fiscal year
11.28 2004 and thereafter. The commissioner of education shall bill the commissioner of
11.29 revenue for the cost of preparation of local impact notes for school districts as required by
11.30 section 3.987, not to exceed \$7,000 in fiscal year 2004 and thereafter. The commissioner
11.31 of revenue shall deduct the amounts billed under this paragraph from the appropriation
11.32 under this paragraph. The amounts deducted are appropriated to the commissioner of
11.33 management and budget and the commissioner of education for the preparation of local
11.34 impact notes.

12.1 **EFFECTIVE DATE.** This section is effective for aids payable in calendar year
12.2 2012 and thereafter.

12.3 Sec. 11. **ADMINISTRATION OF PROPERTY TAX REFUND CLAIMS; 2011.**

12.4 In administering sections 5 and 6 for claims for refunds submitted using 19 percent
12.5 of gross rent as rent constituting property taxes under prior law, the commissioner shall
12.6 recalculate and pay the refund amounts using 15 percent of gross rent. The commissioner
12.7 shall notify the claimant that the recalculation was mandated by action of the 2011
12.8 Legislature.

12.9 **EFFECTIVE DATE.** This section is effective the day following final enactment.

12.10 Sec. 12. **REPEALER.**

12.11 (a) Minnesota Statutes 2010, sections 10A.322, subdivision 4; and 13.4967,
12.12 subdivision 2, are repealed.

12.13 (b) Minnesota Statutes 2010, section 290.06, subdivision 23, is repealed.

12.14 **EFFECTIVE DATE.** Paragraph (a) is effective the day following final enactment.
12.15 Paragraph (b) is effective for refund claims based on contributions made after June 30,
12.16 2011.

APPENDIX
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10A.322 SPENDING LIMIT AGREEMENTS.

Subd. 4. **Refund receipt forms; penalty.** The board must make available to a political party on request and to any candidate for whom an agreement under this section is effective, a supply of official refund receipt forms that state in boldface type that (1) a contributor who is given a receipt form is eligible to claim a refund as provided in section 290.06, subdivision 23, and (2) if the contribution is to a candidate, that the candidate has signed an agreement to limit campaign expenditures as provided in this section. The forms must provide duplicate copies of the receipt to be attached to the contributor's claim. A candidate who does not sign an agreement under this section and who willfully issues an official refund receipt form or a facsimile of one to any of the candidate's contributors is guilty of a misdemeanor.

13.4967 OTHER TAX DATA CODED ELSEWHERE.

Subd. 2. **Political contribution refund.** Certain political contribution refund data in the Revenue Department are classified under section 290.06, subdivision 23.

290.06 RATES OF TAX; CREDITS.

Subd. 23. **Refund of contributions to political parties and candidates.** (a) A taxpayer may claim a refund equal to the amount of the taxpayer's contributions made in the calendar year to candidates and to a political party. The maximum refund for an individual must not exceed \$50 and for a married couple, filing jointly, must not exceed \$100. A refund of a contribution is allowed only if the taxpayer files a form required by the commissioner and attaches to the form a copy of an official refund receipt form issued by the candidate or party and signed by the candidate, the treasurer of the candidate's principal campaign committee, or the chair or treasurer of the party unit, after the contribution was received. The receipt forms must be numbered, and the data on the receipt that are not public must be made available to the campaign finance and public disclosure board upon its request. A claim must be filed with the commissioner no sooner than January 1 of the calendar year in which the contribution was made and no later than April 15 of the calendar year following the calendar year in which the contribution was made. A taxpayer may file only one claim per calendar year. Amounts paid by the commissioner after June 15 of the calendar year following the calendar year in which the contribution was made must include interest at the rate specified in section 270C.405.

(b) No refund is allowed under this subdivision for a contribution to a candidate unless the candidate:

(1) has signed an agreement to limit campaign expenditures as provided in section 10A.322;

(2) is seeking an office for which voluntary spending limits are specified in section 10A.25; and

(3) has designated a principal campaign committee.

This subdivision does not limit the campaign expenditures of a candidate who does not sign an agreement but accepts a contribution for which the contributor improperly claims a refund.

(c) For purposes of this subdivision, "political party" means a major political party as defined in section 200.02, subdivision 7, or a minor political party qualifying for inclusion on the income tax or property tax refund form under section 10A.31, subdivision 3a.

A "major party" or "minor party" includes the aggregate of that party's organization within each house of the legislature, the state party organization, and the party organization within congressional districts, counties, legislative districts, municipalities, and precincts.

"Candidate" means a candidate as defined in section 10A.01, subdivision 10, except a candidate for judicial office.

"Contribution" means a gift of money.

(d) The commissioner shall make copies of the form available to the public and candidates upon request.

(e) The following data collected or maintained by the commissioner under this subdivision are private: the identities of individuals claiming a refund, the identities of candidates to whom those individuals have made contributions, and the amount of each contribution.

(f) The commissioner shall report to the campaign finance and public disclosure board by each August 1 a summary showing the total number and aggregate amount of political contribution refunds made on behalf of each candidate and each political party. These data are public.

(g) The amount necessary to pay claims for the refund provided in this section is appropriated from the general fund to the commissioner of revenue.

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(h) For a taxpayer who files a claim for refund via the Internet or other electronic means, the commissioner may accept the number on the official receipt as documentation that a contribution was made rather than the actual receipt as required by paragraph (a).