

2.1 (5) ensuring that taxpayer return information is maintained and protected as required by
2.2 Minnesota Statutes, chapters 13 and 270B, Internal Revenue Service Publication 1075, and
2.3 any other applicable requirements; and

2.4 (6) current availability of products for the free filing and submitting of both Minnesota
2.5 and federal returns offered to customers and the income thresholds for using those products.

2.6 (c) The report by the commissioner must include at a minimum:

2.7 (1) a review of options that other states use for state electronic filing;

2.8 (2) an assessment of taxpayer needs for electronic filing, including current filing practices;

2.9 (3) an analysis of alternative options to provide free filing, such as tax credits, vendor
2.10 incentives, or other benefits; and

2.11 (4) an analysis of the Internal Revenue Service Free File Program usage.

2.12 Sec. 2. **APPROPRIATION; DEPARTMENT OF REVENUE FREE FILING**
2.13 **REPORT.**

2.14 \$175,000 in fiscal year 2022 is appropriated from the general fund to the commissioner
2.15 of revenue for the free filing report required under section 1. This is a onetime appropriation.