02/02/17 REVISOR EAP/BR 17-2110 as introduced

SENATE STATE OF MINNESOTA NINETIETH SESSION

S.F. No. 816

(SENATE AUTHORS: KORAN, Senjem, Rest, Abeler and Dziedzic)

DATE
02/09/2017
557 Introduction and first reading
Referred to State Government Finance and Policy and Elections
03/13/2017
1299 Comm report: To pass and re-referred to Taxes
03/14/2017
1461 Chief author stricken, shown as co-author Senjem
Chief author added Koran

1.1 A bill for an act

1.3

1.4

1.5

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17

1.8

1.9

1.10

relating to state government; appropriating money for taxpayer assistance grants.

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

Section 1. TAXPAYER ASSISTANCE GRANTS APPROPRIATION.

- (a) \$800,000 in fiscal year 2018 and \$800,000 in fiscal year 2019 are appropriated from the general fund to the commissioner of revenue for the provision of taxpayer assistance grants under Minnesota Statutes, section 270C.21. Of the amounts appropriated under this paragraph, up to five percent may be used for the administration of the taxpayer assistance grants program. The unencumbered balance in the first year does not cancel but is available for the second year.
- (b) For purposes of this section, "taxpayer assistance services" means accounting and
 tax preparation services provided by volunteers to low-income, elderly, and disadvantaged
 Minnesota residents to help them file federal and state income tax returns and Minnesota
 property tax refund claims and to provide personal representation before the Department
 of Revenue and the Internal Revenue Service.

Section 1.