

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 1787**

(SENATE AUTHORS: ORTMAN)

| DATE       | D-PG | OFFICIAL STATUS                                     |
|------------|------|---|
| 03/16/2015 | 903  | Introduction and first reading<br>Referred to Taxes |

1.1 A bill for an act  
 1.2 relating to taxation; requiring federal tax burdens to be included in tax incidence  
 1.3 study; amending Minnesota Statutes 2014, section 270C.13, subdivision 1.

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

1.5 Section 1. Minnesota Statutes 2014, section 270C.13, subdivision 1, is amended to read:

1.6 Subdivision 1. **Biennial report.** The commissioner shall report to the legislature  
 1.7 by March 1 of each odd-numbered year on the overall incidence of the income tax,  
 1.8 sales and excise taxes, and property tax. The report shall present information on the  
 1.9 distribution of the tax burden as follows: (1) for the overall income distribution, using  
 1.10 a systemwide incidence measure such as the Suits index or other appropriate measures  
 1.11 of equality and inequality; (2) by income classes, including at a minimum deciles of the  
 1.12 income distribution; and (3) by other appropriate taxpayer characteristics. The report  
 1.13 must also include information on the distribution of the burden of federal taxes borne  
 1.14 by Minnesota residents.

1.15 **EFFECTIVE DATE.** This section is effective July 1, 2015.