

2.1 that spouse. For court fines, fees, and surcharges and court-ordered restitution under
2.2 section 611A.04, subdivision 2, the notice provided by the commissioner of revenue under
2.3 section 270A.07, subdivision 2, paragraph (b), serves as the appropriate legal notice
2.4 to the spouse who does not owe the debt.

2.5 **EFFECTIVE DATE.** This section is effective for political contribution refund
2.6 claims based on contributions made on or after July 1, 2011.

2.7 Sec. 2. Minnesota Statutes 2010, section 289A.50, subdivision 1, is amended to read:

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

2.12 (b) The claim must specify the name of the taxpayer, the date when and the period
2.13 for which the tax was paid, the kind of tax paid, the amount of the tax that the taxpayer
2.14 claims was erroneously paid, the grounds on which a refund is claimed, and other
2.15 information relative to the payment and in the form required by the commissioner. An
2.16 income tax, estate tax, or corporate franchise tax return, or amended return claiming an
2.17 overpayment constitutes a claim for refund.

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

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

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

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

S.F. No. 190, as introduced - 87th Legislative Session (2011-2012) [11-0633]

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

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

3.5 **EFFECTIVE DATE.** This section is effective for political contribution refund
3.6 claims based on contributions made on or after July 1, 2011.

3.7 Sec. 3. Minnesota Statutes 2010, section 290.01, subdivision 6, is amended to read:

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

3.11 **EFFECTIVE DATE.** This section is effective for political contribution refund
3.12 claims based on contributions made on or after July 1, 2011.

3.13 Sec. 4. **REPEALER.**

3.14 Minnesota Statutes 2010, sections 10A.322, subdivision 4; 13.4967, subdivision
3.15 2; and 290.06, subdivision 23, are repealed effective for contributions made after June
3.16 30, 2011.