

1.1 A bill for an act

1.2 relating to taxation; authorizing a homeless prevention and food shelf programs
1.3 income tax checkoff; amending Minnesota Statutes 2008, section 270C.445,
1.4 by adding a subdivision; proposing coding for new law in Minnesota Statutes,
1.5 chapter 290.

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

1.7 Section 1. Minnesota Statutes 2008, section 270C.445, is amended by adding a
1.8 subdivision to read:

1.9 Subd. 5b. **Homeless prevention and food shelf checkoff.** A tax preparer must
1.10 give written notice of the option to contribute to the homeless prevention and food shelf
1.11 management account in sections 290.433 and 290.434 to corporate clients that file an
1.12 income tax return and to individual clients who file an income tax return or property tax
1.13 refund claim form. This notification must be included with information sent to the client
1.14 at the same time as the preliminary worksheets or other documents used in preparing the
1.15 client's return and must include a line for displaying contributions.

1.16 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
1.17 December 31, 2009.

1.18 Sec. 2. **[290.433] HOMELESS PREVENTION AND FOOD SHELF CHECKOFF.**

1.19 Every individual who files an income tax return or property tax refund claim form
1.20 may designate on their original return that \$1 or more shall be added to the tax or deducted
1.21 from the refund that would otherwise be payable by or to that individual and paid into
1.22 an account to be established for the management of homeless prevention and food shelf
1.23 programs. The commissioner of revenue shall, on the income tax return and the property

2.1 tax refund claim form, notify filers of their right to designate that a portion of their tax or
2.2 refund be paid into the homeless prevention and food shelf management account. The
2.3 sum of the amounts designated to be paid shall be credited to the homeless prevention
2.4 and food shelf management account for use in the following manner: (1) percent for
2.5 homeless prevention and services; and (2) percent of the amounts to the food shelf
2.6 program established in section 256E.34 and administered by the Department of Human
2.7 Services. All interest earned on money accrued, gifts to the program, contributions
2.8 to the program, and reimbursements of expenditures in the homeless prevention and
2.9 food shelf management account shall be credited to the account by the commissioner of
2.10 finance, except that gifts or contributions received directly by the commissioners of human
2.11 services and the Minnesota Housing Finance Agency and directed by the contributor for
2.12 use in specific homeless prevention and food shelf programs shall be handled directly by
2.13 those departments.

2.14 The state pledges and agrees with all contributors to the homeless prevention and
2.15 food shelf programs account to use the funds contributed solely for the management of
2.16 homeless prevention and food shelf programs and further agrees that it will not impose
2.17 additional conditions or restrictions that limit or otherwise restrict the ability of the
2.18 commissioners of human services or the Minnesota Housing Finance Agency to use the
2.19 available funds for the most efficient and effective management of homeless prevention
2.20 and food shelf programs.

2.21 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
2.22 December 31, 2009.

2.23 Sec. 3. **[290.434] CORPORATE HOMELESS PREVENTION AND FOOD**
2.24 **SHELF CHECKOFF.**

2.25 A corporation that files an income tax return may designate on its original return that
2.26 \$1 or more shall be added to the tax or deducted from the refund that would otherwise be
2.27 payable by or to that corporation and paid into the homeless prevention and food shelf
2.28 management account established by section 290.433 for use in the following manner: (1)
2.29 percent for homeless prevention and services; and (2) percent of the amounts to
2.30 the food shelf program established in section 256E.34 and administered by the Department
2.31 of Human Services. The commissioner of revenue shall, on the corporate tax return, notify
2.32 filers of their right to designate that a portion of their tax return be paid into the homeless
2.33 prevention and food shelf management account for homeless prevention and food shelf
2.34 programs. All interest earned on money accrued, gifts to the program, contributions
2.35 to the program, and reimbursements of expenditures in the homeless prevention and

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3.1 food shelf management account shall be credited to the account by the commissioner of
3.2 finance, except that gifts or contributions received directly by the commissioner of natural
3.3 resources and directed by the contributor for use in specific homeless prevention and food
3.4 shelf programs shall be handled directly by those departments.

3.5 The state pledges and agrees with all contributors to the homeless prevention and
3.6 food shelf programs account to use the funds contributed solely for the management of
3.7 homeless prevention and food shelf programs and further agrees that it will not impose
3.8 additional conditions or restrictions that limit or otherwise restrict the ability of the
3.9 commissioners of human services or the Minnesota Housing Finance Agency to use the
3.10 available funds for the most efficient and effective management of homeless prevention
3.11 and food shelf programs.

3.12 **EFFECTIVE DATE.** This section is effective for taxable years beginning after
3.13 December 31, 2009.